



Application for Abatement of Taxes for Homestead Residential Improvements

Section 197.318, Florida Statutes

Application and supporting documentation are due to the property appraiser by **March 1, 2019.**

COMPLETED BY APPLICANT			
Applicant name		County	
Mailing address		Property address (if different from mailing)	
Phone		Parcel identification number, if available	
1. Date damage or destruction occurred			
2. Damage was caused by <input type="checkbox"/> Hurricane Hermine <input type="checkbox"/> Hurricane Matthew <input type="checkbox"/> Hurricane Irma			
3. Number of days property was uninhabitable during the calendar year that the hurricane occurred (must be uninhabitable for at least 30 days):			
4. Attach documentation supporting that the residential improvement was uninhabitable including, but not limited to the following: <div style="display: flex; justify-content: space-between; margin-top: 5px;"> Utility bills Insurance Information Contractor's statements </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> Building permit applications Building inspection certifications of occupancy </div> Other: _____			
Under penalties of perjury, I declare that I have read this application and that the facts stated in it are true.			
_____ Signature, applicant		_____ Date	
<i>Complete and provide with supporting documentation to the county property appraiser.</i>			
COMPLETED BY PROPERTY APPRAISER			
1. Number of days property was uninhabitable (must be uninhabitable for at least 30 days):			
2. Just value of residential parcel as of January 1 of the year the hurricane occurred:			
3. Postdisaster just value:			
4. Percent change in value:			
The property appraiser has determined that the applicant's entitlement to the abatement is based on the above factors. If this determination is less than that claimed, an applicant may file a petition with the value adjustment board, pursuant to s. 194.011(3), requesting that the claimed abatement be granted. See page 2.			
_____ Signature, property appraiser or designee		_____ Date	
<i>Provide approved application to tax collector</i>			

Instructions

The 2018 Florida Legislature enacted a law providing a reimbursement of property taxes for homesteaded property damaged or destroyed by Hurricanes Hermine or Matthew in the 2016 calendar year or Hurricane Irma in the 2017 calendar year. To be eligible for reimbursement, the homesteaded property must be determined "uninhabitable," that is, the homesteaded property could not be used or occupied for the purpose for which it was constructed for a period of 30 days or more during the calendar year that the hurricane occurred as evidenced by documentation. The owner of the property must file a sworn application with the property appraiser's office by **March 1, 2019**. Florida law provides that a claim for abatement is waived if the application is not filed by this date.

Completed by Applicant:

- If available, provide the property identification number for the damaged or destroyed property.
- Attach any documentation supporting the claim that the property was uninhabitable during the specified period.
- Sign, date, and forward the completed form to the property appraiser's office in the county where the property is located.
- **NOTE: The law does not allow approval of an abatement unless taxes were timely paid for the year in which the hurricane occurred.**
- If approved, the tax collector will issue a refund to the applicant.

If your application for tax abatement under s. 197.318, 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 tax abatements may be petitioned to the value adjustment board. Complete and file Form DR-486H, Petition to the Value Adjustment Board for Abatement of Taxes, with the value adjustment board clerk.

Completed by Property Appraiser:

- The property appraiser must investigate the application and documentation to determine if the applicant is entitled to an abatement of taxes. Applications filed after March 1, 2019, waive the claim for abatement.
- If the applicant is eligible for the reimbursement and the application was timely filed, review, sign and date this form. Forward to the tax collector by April 1, 2019, providing:
 - The total number of days the property was uninhabitable.
 - The just value of the homesteaded property as of January 1 of the year the hurricane occurred.
 - The postdisaster just value.
 - The percent change in value applicable to the homesteaded property.
- Provide a copy of this application, containing the property appraiser's determination, to the applicant.