

Property Tax Relief for Hurricanes Ian and Nicole

Signed into law December 16, 2022, section 197.3181, Florida Statutes (F.S.), provides for a prorated refund of ad valorem taxes for residential improvements rendered uninhabitable by Hurricanes Ian or Nicole. For more information, please review the related Florida Homeowner's Guide at https://floridarevenue.com/property/Documents/ian_nicole_guide.pdf from the Florida Department of Revenue.

Who is eligible? A homeowner may be eligible for a partial refund of 2022 property taxes if a residential improvement was rendered uninhabitable for at least 30 days due to Hurricane Ian or Nicole.

I may be eligible, how and when do I apply? To begin the application process, homeowners should contact the county property appraiser for the county in which the property is located. They will provide a copy of the Application for Hurricane Ian or Nicole Tax Refund Form DR-5001 or download at [dr5001.pdf \(floridarevenue.com\)](#). The homeowner must submit the application and documentation to the property appraiser by April 3, 2023.

If approved, how will I receive my refund? Refunds are processed and calculated by the tax collector and are to be issued upon timely payment of 2022 property taxes.

Who decides if I am eligible and how will I be informed? The property appraiser is responsible for approving or denying a homeowner's eligibility for a refund based on Form DR-5001. The homeowner must be notified no later than June 1, 2023. Applicants found ineligible may file a petition with the Value Adjustment Board requesting that a refund be granted. This petition must be filed with the Value Adjustment Board on or before the 30th day following the issuance of the notice by the property appraiser. Please use VAB Petition Form DR-486 [Petition to Value Adjustment Board - Request for Hearing \(floridarevenue.com\)](#). Petitioners must check the box entitled "*Refund of taxes for catastrophic event*" under PART 2. Reason for Petition.

Filing with the Value Adjustment Board. An applicant cannot file with the Value Adjustment Board unless they were denied a refund by the property appraiser following their submission of DOR Form DR-5001. Applicants wishing to appeal a denial may either download Form DR-486 from the link provided in the previous paragraph or contact our office at 239-252-8399. **All filed petitions must be accompanied with the filing fee of \$15.00, cash or check (made out to Clerk of Courts).** Petitions may be mailed or delivered in-person to:

VAB Clerk / Board Minutes & Records

3299 Tamiami Trail East, Ste. 401

Naples, FL 34112-5746