RESET

Application for Catastrophic Event Tax Refund

Section 197.319, Florida Statutes

This completed application, must be filed with the county property appraiser on or before March 1 of the year immediately following the catastrophic event.

Applicant name		County	Pinellas County
Mailing address for refund check		Property site address (if different from mailing)	
Parcel ID			

COMPLETED BY APPLICANT

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. Describe the catastrophic event

4. Has the property been restored to a habitable condition? Yes ☐ No ☐
If so, when was the property habitable? _____

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, such as utility bills, insurance information, contractors' statements, building permit applications, or building inspection certificates of occupancy.

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: _____ Phone: _____ Date: _____

Email: _____

Complete and provide to the county property appraiser.

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:	0.00%

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

Provide a copy to the property owner.

For approved applications, forward to the county tax collector on or before April 1.

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 due to damage to, destruction of, or a condition that compromises the structural integrity of the residential improvement which was caused by a catastrophic event. The owner of the property must file a sworn application and supporting documentation with the property appraiser's office by **March 1,** of the year immediately following the catastrophic event.

Completed by Applicant:

- If available, provide the parcel identification number for the damaged or destroyed property.
- Supporting documentation is required. Attach any documentation supporting the claim that the property was uninhabitable during the specified period. Supporting documentation includes utility bills, insurance information, contractors' statements, building permit applications, or building inspection certificates of occupancy.
- Submit the signed, dated, and completed application with the supporting documentation 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 no later than April 1 of the year following the date on which the catastrophic event occurred. 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, on or before the 30th day following issuance of notice by the property appraiser. Regardless of a scheduled informal conference with the property appraiser, petitions involving determinations on refund of taxes for catastrophic event may be submitted 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 review the application and any supporting documentation submitted by 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, complete, sign, and date the application. Forward a copy of the application and an official written statement of determination to the tax collector and the applicant within 30 days after the determination and no later than 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

- If the applicant is ineligible for the refund, provide a copy of this application, and include an official written statement of the property appraiser's determination no later than April 1 to the applicant.