

TAX ABATEMENT

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 Form [DR-463](#) 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.

What must be completed by the Applicant:

- *If available*, provide the property identification number for the damaged or destroyed property. This is better known as the AltKey, AK# or account that would be listed on your property tax notice or TRIM notice.
- Attach any documentation supporting the claim that the property was *uninhabitable* during the specified period.
- Sign, date, and forward the completed form to the Citrus County Property Appraiser, 210 N Apopka Ave STE 200, Inverness, FL 34450.
- **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.

Evidence of documentation, include, but are not limited to, utility bills, insurance information, contractors’ statements, building permit applications, or building inspection certificates of occupancy.

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.

If you have any questions concerning this process, please feel free to contact our office at 352-341-6600.