

TO: Property Appraisers, Tax Collectors, Clerks of Court
FROM: Property Tax Oversight
DATE: September 14, 2018
SUBJECT: Hurricane Abatement Forms Update

Property Tax Oversight is providing this message to update you on the availability of forms for administering the hurricane abatement process.

Emergency Rule 12DER18-05, which implemented Forms DR-463, Application for Abatement of Taxes for Homestead Residential Improvements; DR-486H, Petition to the Value Adjustment Board for Abatement of Taxes; and DR-485H, Decision of the Value Adjustment Board for Abatement of Taxes Petition, has reached its expiration date.

The Department has not substantively updated the forms since adopting them by the emergency rule. The Department has added a clarifying note to the DR-463 form regarding the requirement of timely paid taxes in the year the hurricane occurred; removed references to the emergency rule; and updated the revision date to 9/18.

The Department recommends the continued use of these forms for administering sections 197.318 and 194.032, Florida Statutes.

The suggested forms are available on the [PTO Forms webpage](#). Please direct any questions to DORPTO@floridarevenue.com.

REMINDER:

Applications for abatement may continue to be accepted and refunds processed without delay from current undistributed funds held for each taxing authority as described in s. 197.182(2), F.S. The abatement was created by legislation effective March 23, 2018, retroactive to January 1, 2016, and expiring January 1, 2021. See chapter 2018-118, sections 17, 14, and 63, Laws of Florida (CS/HB 7087). The provision for appeals to value adjustment boards became effective July 1, 2018. See chapter 2018-118, sections 14 and 63, L.O.F. (CS/HB 7087), amending s. 194.032, F.S.

Thank you.