



**Tax Abatement for homeowners whose Homestead properties were damaged or destroyed by a hurricane that occurred in 2016 & 2017.
([Section 197.318, Florida Statutes](#))**

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, [Abatement of Taxes for Homestead Residential Improvements \(DR-463\)](#), with the Property Appraiser’s office by **March 1, 2019**. Failure to make a claim for abatement is waived if the application is not filed by this date.

The current owner may apply only if they owned and homesteaded the property in the year of damage and the property taxes were paid timely that year (before April 1).

!!REMINDER!!

To receive the tax abatement (refund), the property owner must submit an application to the Property Appraiser by March 1, 2019.