

Florida—Homeowner Property Taxes: Due Dates Extended and Refunds Authorized for Residential Properties Made Uninhabitable by Hurricanes Ian or Nicole

Legislation (S.B. 4C) was enacted that:

- Extends the due dates for payment of Florida property taxes levied in 2022 for property owners whose property was destroyed or rendered uninhabitable by Hurricanes Ian or Nicole. It extends the early payment discount of 4% for the months of November 2022, December 2022, and January 2023. The discount is now 3% in February 2023, 2% in March 2023, and 1% in April 2023.
- Authorizes property tax refunds for residential properties that were made uninhabitable for at least 30 days by either hurricane for the portion of the year that the residence was unusable. The property owner must file an application for refund with the property appraisers between January 1st, 2023, and no later than April 1st, 2023. The application must be accompanied by supporting documentation – utility bills, insurance information, contractor’s statements, building permit applications, and building inspection certificates of occupancy.
- "Uninhabitable" is defined as the loss of use and occupancy of a residential improvement for the purpose for which it was constructed resulting from damage to or destruction of, or from a condition that compromises the structural integrity of, the residential improvement which was caused by Hurricane Ian or Hurricane Nicole during the 2022 calendar year.