

**RANDY MAZOUREK**  
**HERNANDO COUNTY PROPERTY APPRAISER**  
**PHONE: (352) 754-4190**  
**WEBSITE: [www.hernandopa-fl.us](http://www.hernandopa-fl.us)**

◆ **BROOKSVILLE OFFICE** ◆  
201 Howell Avenue, Suite 300  
Brooksville, FL 34601-2042

Fax Numbers:

Administration (352) 754-4198  
Real Property/Tangible (352) 754-4198  
Exemptions/Central GIS (352) 754-4194



*"To Serve & Assess With Fairness"*

◆ **WESTSIDE OFFICE** ◆  
7525 Forest Oaks Blvd.  
Spring Hill, FL 34606-2400

Fax Numbers:

Addressing (352) 688-5060  
Exemptions (352) 688-5088

Dear Property Owner,

I am sorry that you have received damage to your property.

The Property Appraiser's offices' assessment date is January 1<sup>st</sup>, so any damage that has occurred to property from these past storms will not adjust your 2024 property value for the 2024 Tax Bill.

Property owners can submit the Department of Revenue form **DR-465** included in this packet, which is an application for a Tax Refund. The DR-465 application is for those applicants that have been displaced from their **uninhabitable property for at least 30 days**. The application must be submitted to our office for review, along with supporting photos/documentation by **March 1<sup>st</sup> 2025**.

**This application would be for a refund against your 2024 paid property taxes. Once we have reviewed the application and supporting documentation, if approved the application will then be forwarded to the Tax Collector's office to issue the refund.**

If you have indicated on the application that the structure is still uninhabitable, we will automatically conduct a field review to determine depreciation for your 2025 value.

If the property is your Homestead, please also complete the Intent to Reoccupy form included in this packet.

The application and supporting documentation can be mailed to our Brooksville office or emailed to [pa@hernandocounty.us](mailto:pa@hernandocounty.us) . If you have any further questions, please contact the office on 352-754-4190 ex: 25996.

On behalf of Randy Mazourek  
Hernando County Property Appraiser



# Application for Catastrophic Event Tax Refund

Section 197.319, Florida Statutes

DR-465  
R. 11/23  
Rule 12D-16.002  
F.A.C.  
Effective 11/23  
Page 1 of 2

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

<b>COMPLETED BY APPLICANT</b>			
Applicant name		County	
Mailing address		Property address (if different from mailing)	
Phone		Parcel identification number, if available	
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 <input type="checkbox"/> No <input type="checkbox"/> If so, when was the property habitable? _____			
<p>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.</p> <p>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.</p>			
_____ Signature of property owner		_____ Date	
<i>Complete and provide to the county property appraiser.</i>			
<b>COMPLETED BY PROPERTY APPRAISER</b>			
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:			
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	
<i>Provide a copy to the property owner.</i>			
<i>For approved applications, forward to the county tax collector on or before April 1.</i>			

## 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 30<sup>th</sup> 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.

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**DECLARATION OF INTENT TO REOCCUPY HOMESTEAD**

Key Number: \_\_\_\_\_ Parcel Number: \_\_\_\_\_

Homestead Property Owner(s) Name: \_\_\_\_\_

Homestead Property Address: \_\_\_\_\_

**Florida Statute 196.031 (7):** When homestead property is damaged or destroyed by misfortune or calamity and the property is uninhabitable on January 1 after the damage or destruction occurs, the homestead exemption may be granted if the property is otherwise qualified and if the property owner notifies the property appraiser that he or she intends to repair or rebuild the property and live in the property as his or her primary residence after the property is repaired or rebuilt and does not claim a homestead exemption on any other property or otherwise violate this section. Failure by the property owner to commence the repair or rebuilding of the homestead property within 5 years after January 1 following the property's damage or destruction constitutes abandonment of the property as a homestead. After the 5-year period, the expiration, lapse, nonrenewal, or revocation of a building permit issued to the property owner for such repairs or rebuilding also constitutes abandonment of the property as homestead.

The undersigned owners of the above described property do hereby declare that it is **his/her intent to repair or rebuild and reoccupy the uninhabitable Homestead property that was damaged or destroyed by:**

\_\_\_\_\_

*Example: Named hurricane, fire, mold due to faulty construction, etc. Please provide our office with fire reports or additional applicable supporting documentation noting the home is uninhabitable.*

I further declare that during the time it is necessary to be absent from my uninhabitable Homestead property in order to repair or rebuild, **I will retain the homestead property as my permanent and primary residence and will not claim a Homestead Exemption or Property Tax Benefit on any other property.**

I hereby acknowledge that I am to contact the Property Appraiser's Office to notify of the completion of repairs or construction and to advise I have re-occupied the Homestead property.

**Note: Delays in construction in excess of 5 years after the January 1 following the damage or destruction will result in the loss of the Homestead exemption and accompanying Save Our Homes Assessment "cap" from the underlying land associated with the Homestead.**

Signed under the penalties of perjury this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_

\_\_\_\_\_  
Owner

\_\_\_\_\_  
Owner

Temporary Mailing Address \_\_\_\_\_  
(If applicable)

Temporarily Residing At: \_\_\_\_\_

Telephone Number: \_\_\_\_\_ E-mail Address: \_\_\_\_\_

*Please return your completed form to Hernando County Property Appraiser's Office within 30 days*