



OFFICE OF THE CLAY COUNTY PROPERTY APPRAISER

Honorable Roger A. Suggs, CFA, AAS, CCF
State-Certified General Real Estate Appraiser RZ2771



August 10, 2018

Dear Clay County Property Owner:

The 2018 Florida Legislature enacted a law providing an abatement (reimbursement) of property taxes for homesteaded property damaged or destroyed by recent hurricanes.

Pursuant to section 197.318, Florida Statutes, if a residential improvement (dwelling or house) that is owned and used as a homestead is rendered uninhabitable for at least 30 days due to damage or destruction caused by Hurricane Hermine or Hurricane Matthew during the 2016 calendar year or Hurricane Irma during the 2017 calendar year, the taxes initially levied in 2019 may be abated based on the number of days the property was uninhabitable during the calendar year the hurricane occurred. *Note: A residential improvement does not include a structure that is not essential to the use and occupancy of the residential dwelling or house, including, but not limited to, a detached utility building, detached carport, detached garage, bulkhead, fence, or swimming pool, and does not include land.*

Property owners must file an **Application for Abatement of Taxes for Homestead Residential Improvements** with our office no later than **March 1, 2019**, along with documentation to support the "uninhabitable" claim (e.g., utility bills, insurance information, contractor's estimates, building permit applications, building inspection certifications of occupancy, etc.).

If the applicant is eligible for the property tax reimbursement (and the application was timely filed) our office will determine the following and forward to the Tax Collector's Office by April 1, 2019:

- The total number of days the property was uninhabitable
- The just value of the homesteaded property as of January 1 of the year the hurricane occurred
- The postdisaster just value
- The percent change in value applicable to the homesteaded property

For your convenience, enclosed is an application and instructions. For more information visit www.ccpao.com or contact us at (904) 269-6305.

Respectfully,

A handwritten signature in black ink that reads "Roger A. Suggs".

Roger A. Suggs, CFA, AAS, CCF
Property Appraiser

Main Office

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