



CREGG E. DALTON CFA

Citrus County Property Appraiser

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Valuing the property that you value.

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Hurricane Idalia

Was your Residential or Commercial Property damaged during Hurricane Idalia?

As our community works to recover from the significant property damage impacting our citizens, it is important to understand any property tax law benefit that owners may be entitled to and that may offer some relief going forward.

Our office stands ready to help you through the assessment process for the upcoming year, so that you are able to take advantage of any protections due to you when making repairs to or replacing your homestead property. We are in communication with and will obtain damage assessment/permit records from Citrus County building officials, as well as the City of Crystal River, as needed.

In 2005, the state legislature took action to protect your homestead cap when a property owner was repairing or replacing a home which suffered damage by a specific 2004 named storm. The new structure could be rebuilt to a maximum of 110% of its original square footage without the new construction or repairs increasing the homestead's assessed value. Then, in 2006, the state legislatures again broadened the protection to structures damaged or destroyed by any misfortune or calamity, as long as the repairs or rebuild started within three years from the January 1st following the calamity. Current law offers disaster assessment increase protections for both homestead and non-homestead properties.

If you rebuild all or a portion of your damaged structure due to storm damage, it is important to communicate with our office during the rebuilding process to ensure that any rebuilt property that meets the requirements of Florida Statutes 193.155 (4)(b) for homesteads, 193.1554 (6) (b) for non-homesteads and 193.1555 (6)(a) for non-residential property, does not result in an increase to your capped assessed value.

It is also vital that if a homestead property is uninhabitable on January 1, 2024, after the damage or destruction by a calamity occurs that the owner notifies our office of their intent to rebuild and live in the property as their primary residence after the rebuild or repairs are complete. As long as no exemptions are claimed on another property and the conditions of Florida Statute 196.031(6) are not violated, the homestead shall not be considered abandoned and the exemption may continue.

The 2023 annual just values that you recently reviewed on your Truth in Millage (TRIM) notice were based on property conditions as of January 1, 2023, pursuant to FS 192.042. Any adjustments to your just or assessed value due to unrepaired storm damage as of January 1, 2024, will appear on your 2024 assessment.

Many residential and commercial properties have been affected by Hurricane Idalia and our office strives to ensure that all laws and regulations pursuant to property assessments are followed. You will be receiving your 2023 Tax Bill from the Citrus County Tax Collector at the beginning of November. Your assessment on your tax notice will reflect the value of your property based on its condition as of January 1, 2023. We will be unable to change any 2023 assessments due to Hurricane Idalia storm damage under current law. We will monitor the Governor's office and the state legislature for any actions that provide additional assessment or tax relief.

For further information concerning your property values, please either visit one of our office locations in Inverness or Crystal River or contact our office at (352)564-7146 (residential department) or (352)341-6624 (commercial department).