

**What do I need to know about building back/remodeling/repairing after the hurricane?** The County and some of the municipalities have posted guidelines on their websites. Two things are important. There is what is known as the “50%” rule. You can read more about it on the County’s website: <https://www.leegov.com/dcd/flood/building/improvements>. And yes, you still must follow the permitting process that each jurisdiction has. On our [website](#) you will find a letter setting forth your just value that you may find useful in this process.

**How will you determine my value when I build back/remodel/repair my property?** We look at each individual property to see what was damaged, what was replaced and what changed. Each of these items is unique, so until we have the information we cannot completely answer the question. That is why it is so important that you [let us know](#) you have damage.

**Can I receive a tax benefit if I make my property more flood-resistant when I build back?**

If the Constitutional Amendment on the ballot in November passes, the assessed value will not increase as a result of any change or improvement made to improve the residential property’s resistance to flood damage. To read more about the proposed amendment, please visit: [HJR 1377 — Limitation on Assessment of Real Property Used for Residential Purposes](#) or [Proposed Constitutional Amendments for the General Election](#)

**How is this going to affect my 2022 taxes?** At this time, we do not know whether there will be a change to your 2022 value for your property taxes. After previous historic hurricanes, the State of Florida has passed retroactive tax breaks of varying degrees. If that occurs again, you will be asked to provide us with information so that we can determine which properties qualify under the standards adopted by the Legislature. Please make sure you’ve reported your damage to us on our [website](#).

**If my property was damaged by the hurricane, what’s my “new” property value?** In order for the Property Appraiser’s office to determine your 2023 value, you need tell us about your property damage. Please visit our website [www.leepa.org](http://www.leepa.org) and use the hurricane reporting link to report your damage. We’ll be reviewing all properties reported to us as damaged and updating our records accordingly. Some changes impact value, some changes won’t.

**If I have to rebuild or remodel, will it affect my 2023 taxes?** If the value of your “new” property exceeds the value of your “old” property after you rebuild, it may affect your 2023 value. It is a bit complicated and is dependent upon how and what you build back and/or remodel.

- For more information on homestead properties and the Save Our Homes Benefit, please visit: [Florida Statute 193.155 Homestead Assessments](#)
- For information on non-homestead residential properties, vacation homes, rentals etc., please visit: [Florida Statute 193.1554 Assessment of Nonhomestead residential property](#).
- For more information on the impact on nonresidential real property and commercial property, please visit: [Florida Statute 193.1555 Assessment of certain residential and nonresidential real property](#)

**What is going to happen to my homestead exemption?** Your first step should be to notify the Property Appraiser if you intend to make the property your permanent residence after your repairs are completed. This ensures we know that you want to keep your homestead exemption. There are additional requirements to maintain your homestead exemption, so as long as we know that you are intending to continue to have the homestead exemption on the property, we will track it and help you through the process. You can find additional information here: [Florida Statute 196.031 Exemption of Homesteads](#).

We will add to this list as more information becomes available. If you cannot access our website, [www.leepa.org](http://www.leepa.org), please call our office at (239) 533-6100 and speak to one of our representatives who will be more than happy to assist you.