

Amendment No. 1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED (Y/N)
ADOPTED AS AMENDED (Y/N)
ADOPTED W/O OBJECTION (Y/N)
FAILED TO ADOPT (Y/N)
WITHDRAWN (Y/N)
OTHER

1 Committee/Subcommittee hearing bill: Ways & Means Committee
2 Representative Eagle offered the following:

3
4 **Amendment (with title amendment)**

5 Remove everything after the enacting clause and insert:
6 Section 1. Section 196.2003, Florida Statutes, is created
7 to read:

8 196.2003 Abatement of taxes for residential improvements
9 damaged or destroyed by a natural disaster.-

10 (1) As used in this section, the term:

11 (a) "Damage differential" means the product arrived at by
12 multiplying the percent change in value by a ratio, the
13 numerator of which is the number of months the residential
14 improvement was rendered uninhabitable, the denominator of which
15 is 12.

Amendment No. 1

16 (b) "Disaster relief credit" means the product arrived at
17 by multiplying the damage differential by the amount of timely
18 paid taxes that were initially levied in the year the natural
19 disaster occurred.

20 (c) "Natural disaster" means:

21 1. An event for which the Governor has declared a state of
22 emergency under s. 252.36.

23 2. A sinkhole, as defined in s. 627.706(2).

24 (d) "Percent change in value" means the percentage
25 difference between a residential parcel's just value as of
26 January 1, 2016 and its postdisaster just value.

27 (e) "Postdisaster just value" means the just value of a
28 residential parcel reflecting the destruction and damage caused
29 by a natural disaster.

30 (f) "Residential improvement" or "improvement" means a
31 residential dwelling or house but does not include a structure
32 that is not essential to the use and occupancy of the
33 residential dwelling or house, including, but not limited to, a
34 detached utility building, detached carport, detached garage,
35 bulkhead, fence, or swimming pool.

36 (g) "Uninhabitable" means the loss of use or occupancy of
37 a residential improvement for the purpose for which it was
38 constructed, as evidenced by documentation, including, but not
39 limited to, utility bills, insurance information, contractors'

Amendment No. 1

40 statements, building permit applications, or building inspection
41 certificates of occupancy.

42 (2) If a residential improvement is rendered uninhabitable
43 due to damage or destruction to the property caused by a natural
44 disaster during the 2016 calendar year, taxes initially levied
45 in 2018 may be abated in the following manner:

46 (a) The property owner must file an application with the
47 property appraiser as soon as practicable after the damage or
48 destruction occurs but no later than March 1, 2018. A property
49 owner who fails to file an application by March 1, 2018 waives a
50 claim for abatement of taxes from that natural disaster.

51 (b) The application shall identify the residential parcel
52 on which the residential improvement was damaged or destroyed by
53 the natural disaster, the natural disaster that caused the
54 damage or destruction, the date the damage or destruction
55 occurred, and the number of months the property was
56 uninhabitable during the 2016 calendar year.

57 (c) The application shall be verified under oath and is
58 subject to penalty of perjury.

59 (d) Upon receipt of the application, the property
60 appraiser shall investigate the statements contained in the
61 application to determine if the applicant is entitled to an
62 abatement of taxes. If the property appraiser determines that
63 the applicant is entitled to an abatement, the property

Amendment No. 1

64 appraiser shall issue an official written statement to the tax
65 collector no later than April 1, 2018 which provides:

66 1. The number of months during the calendar year that the
67 residential improvement was uninhabitable. In calculating the
68 number of months, a period of at least 16 days is considered a
69 full month.

70 2. The just value of the residential parcel, as determined
71 by the property appraiser, on January 1, 2016.

72 3. The postdisaster just value of the residential parcel,
73 as determined by the property appraiser.

74 4. The percent change in value applicable to the
75 residential parcel.

76 (3) Upon receipt of the written statement from the
77 property appraiser, the tax collector shall calculate the damage
78 differential and disaster relief credit pursuant to this
79 section. The tax collector shall reduce the taxes initially
80 levied on the residential parcel in 2018 by an amount equal to
81 the disaster relief credit. If the value of the credit exceeds
82 the taxes levied in 2018, the remaining value of the credit
83 shall be applied to taxes due in subsequent years until the
84 value of the credit is exhausted.

85 (4) No later than May 1, 2018 the tax collector shall
86 notify:

Amendment No. 1

87 (a) The Department of Revenue of the total reduction in
88 taxes for all properties that received an abatement pursuant to
89 this section.

90 (b) The governing board of each affected local government
91 of the reduction in such local government's taxes that will
92 occur pursuant to this section.

93 (5) For purposes of this section, residential improvements
94 that are uninhabitable shall have no value placed thereon.

95 (6) This section applies retroactively to January 1, 2016,
96 and expires January 1, 2020.

97 Section 2. This act shall take effect upon becoming a law.

98

99

T I T L E A M E N D M E N T

101 Remove everything before the enacting clause and insert:

102 An act relating to ad valorem taxation; creating s.
103 196.2003, F.S.; providing definitions; authorizing certain
104 property damaged or destroyed by a natural disaster in 2016
105 to receive an abatement of certain property taxes;
106 specifying procedures for a property owner to use in
107 applying for an abatement of taxes; requiring a property
108 appraiser to investigate the statements contained in
109 applications that are submitted; specifying procedures for
110 a property appraiser to use in notifying the tax collector
111 when an applicant is entitled to an abatement; providing

Amendment No. 1

112 | duties of the tax collector relating to determining the
113 | amount of the disaster relief credit; requiring the tax
114 | collector to reduce taxes in specified manner; requiring
115 | the tax collector to notify the Department of Revenue and
116 | the local governing boards of reduction in taxes;
117 | prohibiting uninhabitable residential improvements from
118 | having any value placed thereon; providing retroactive
119 | applicability; providing for expiration; providing an
120 | effective date.

121