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1 A bill to be entitled
2 An act relating to ad valorem taxation; creating s.
3 193.1553, F.S.; providing definitions; requiring a
4 property appraiser to reduce the assessed value of a
5 residential property damaged or destroyed by a natural
6 disaster under certain conditions; requiring the
7 property appraiser to submit a written statement to
8 the tax collector and specifying the contents thereof;
9 providing duties of the tax collector relating to a
10 reduction in taxes; requiring the tax collector to
11 notify the Department of Revenue and the board of
12 county commissioners of reduction in taxes; providing
13 retroactive applicability; providing an effective
14 date.

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16 Be It Enacted by the Legislature of the State of Florida:

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18 Section 1. Section 193.1553, Florida Statutes, is created
19 to read:

20 193.1553 Assessment of residential property damaged or
21 destroyed by a natural disaster.—

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

23 (a) "Natural disaster" means an earthquake, fire, flood,
24 hurricane, sinkhole, or tornado.

25 (b) "Residential property" or "property" means a
26 residential dwelling or house but does not include a structure

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27 that is not essential to use and occupancy of the residential
28 dwelling or house, including, but not limited to, a detached
29 utility building, detached carport, detached garage, bulkhead,
30 fence, or swimming pool.

31 (2) If a residential property is rendered uninhabitable
32 due to damage or destruction to the property caused by a natural
33 disaster, the property appraiser of the county in which the
34 property is located shall reduce the assessed value of the
35 property by taking into consideration the damage or destruction
36 if:

37 (a) The property owner files an application with the
38 property appraiser as soon as practicable after the damage or
39 destruction occurs, but no later than March 1 of the year
40 following the year of the natural disaster.

41 (b) The application identifies the property damaged or
42 destroyed by the natural disaster, the natural disaster that
43 caused the damage or destruction, the date the damage or
44 destruction occurred, and the number of months the property was
45 uninhabitable during the calendar year in which the damage or
46 destruction occurred.

47 (c) The application is verified under oath and subject to
48 the penalty of perjury.

49 (3) If repairs to a residential property are not
50 substantially completed within the calendar year, in order to
51 receive an additional reduction in property value by the
52 property appraiser, the property owner must file a second

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application that meets the requirements of subsection (2) by March 1 of the year following the date of the first application. The second application must also specify the date that the repairs to the property were substantially completed. The property appraiser shall calculate the number of months the residential property was uninhabitable during the second calendar year.

(4) If a property appraiser determines that a residential property is eligible for a reduction in the assessed value of the property under this section, the property appraiser must submit a written statement to the tax collector which includes:

(a) The number of months that the property was uninhabitable during the calendar year. In calculating the number of months, a period of at least 16 days shall be considered a full month.

(b) The most recent assessed value of the residential property as determined by the property appraiser before the natural disaster that destroyed or damaged the property.

(c) The assessed value of the property as a result of the natural disaster, as determined by the property appraiser.

(d) The amount of reduction in the assessed value of the property.

(5) (a) The tax collector shall reduce the taxes on a residential property based on the written statement from the property appraiser pursuant to subsection (4).

(b) By May 1 of each year, the tax collector shall notify

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79 the Department of Revenue and the board of county commissioners
80 of the county in which the residential property is located of
81 the total reduction in taxes for all residential property that
82 received a reduction in taxes under this section.

83 (6) Homestead property to which this section applies is
84 considered damaged by misfortune or calamity under s.
85 193.155(4)(b).

86 (7) (a) If a residential property is rendered uninhabitable
87 due to damage or destruction by a natural disaster in 2016, the
88 property owner must file an application with the property
89 appraiser before March 1, 2018, and once approved by the
90 property appraiser, the owner shall receive the appropriate
91 reduction in taxes for the 2018 tax year. By May 1, 2018, the
92 tax collector shall notify the Department of Revenue and the
93 board of county commissioners of the total reduction in taxes
94 for all residential properties that received a reduction in
95 taxes under this subsection.

96 (b) This subsection applies retroactively to January 1,
97 2016.

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