

By Senators Bronson and Ostalkiewicz

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A bill to be entitled  
An act relating to ad valorem taxation;  
providing for the partial abatement of taxes on  
certain property destroyed or damaged by a  
tornado; providing procedures; providing for  
expiration of the act; providing an effective  
date.

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

Section 1. Abatement of taxes upon destruction or  
damage caused by tornadoes.--

(1) If a house or other residential building or  
structure on land is destroyed or damaged due to a tornado so  
that such house or other residential building or structure is  
not capable of being used and occupied, upon application filed  
with the property appraiser, taxes may be partially abated in  
the following manner:

(a) Application must be filed by the owner with the  
property appraiser before March 1, following the tax year in  
which the destruction or damage occurred. Failure to file such  
application before March 1 constitutes a waiver of any claim  
for partial abatement under this section.

(b) The application must identify the property  
destroyed or damaged by tornado and specify the date the  
destruction or damage occurred and the number of months of  
loss of use and occupancy.

(c) The application must be verified under oath under  
penalty of perjury.

(d) Upon receipt of the application, the property  
appraiser shall investigate the statements contained therein

1 to determine whether the applicant is entitled to a partial  
2 abatement under this section. If the property appraiser  
3 determines that the applicant is entitled to such partial  
4 abatement, he or she shall issue an official written statement  
5 to the tax collector which contains:

6 1. The number of months that the building or structure  
7 was not capable of use and occupancy. In calculating the  
8 number of months, the property appraiser shall consider each  
9 30-day period as a month. Partial 30-day periods of 15 days or  
10 less may not be considered, but partial periods of 16 days to  
11 25 days are to be calculated as a 30-day period.

12 2. The value of the building or structure before the  
13 damage or destruction, as determined by the property  
14 appraiser.

15 3. Total taxes due on the building or structure as  
16 reduced, based on the ratio that the number of months of loss  
17 of use and occupancy bears to 12.

18 4. The amount of reduction in taxes.

19 (e) Upon receipt of the written statement from the  
20 property appraiser, the tax collector shall reduce the taxes  
21 on the property shown on the tax collection roll to the amount  
22 shown by the property appraiser to be due.

23 (f) By May 1, the tax collector shall notify the board  
24 of county commissioners and the Department of Revenue of the  
25 total reduction in taxes for all property that received a  
26 partial abatement of taxes under this section.

27 (g) As used in this section, the term:

28 1. "Loss of use and occupancy" means that the building  
29 or structure, or some self-sufficient unit within it cannot be  
30 used for the purpose for which it was constructed during a  
31 period of 60 days or more.

1           2. "House or other residential building or structure"  
2 does not include amenities not essential to use and occupancy,  
3 such as detached utility buildings, bulkheads, fences,  
4 detached carports, swimming pools, or other similar items or  
5 property.

6           (2) This section expires July 1, 1999.

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

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SENATE SUMMARY

Allows a partial abatement of ad valorem taxes for  
residential property destroyed or damaged by a tornado.  
Expires July 1, 1999.