

By Representative Bronson

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

8
9 Be It Enacted by the Legislature of the State of Florida:

10
11 Section 1. Abatement of taxes upon destruction or
12 damage caused by tornadoes.--

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

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

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

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

30 (d) Upon receipt of the application, the property
31 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.

