

Amendment No. 001 (for drafter's use only)

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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ORIGINAL STAMP BELOW

11 The Committee on Finance & Taxation offered the following:

13 **Amendment (with title amendment)**

14 On page 1, line 21

15 remove from the bill: everything after the enacting clause

17 and insert in lieu thereof:

18 Section 1. Refund of taxes upon destruction or damage
19 related to forest fires or tornadoes.--

20 (1) If the destruction or damage of a house or other
21 residential building or structure on land is related to a
22 forest fire or tornado, and such house or other residential
23 building or structure is not capable of being used and
24 occupied, upon application filed with the property appraiser,
25 taxes may be partially refunded in the following manner:

26 (a) Application must be filed by the owner with the
27 property appraiser before August 15 of the year following the
28 tax year in which the destruction or damage occurred. Failure
29 to file such application before August 15 constitutes a waiver
30 of any claim for partial refund under this section.

31 (b) The application must identify the property

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1 destroyed or damaged and specify the date the destruction or
2 damage occurred and the number of months of loss of use and
3 occupancy.
4 (c) The application must be verified under oath under
5 penalty of perjury.
6 (d) Upon receipt of the application, the property
7 appraiser shall investigate the statements contained therein
8 to determine whether the applicant is entitled to a partial
9 refund under this section. If the property appraiser
10 determines that the applicant is entitled to a partial refund,
11 he or she shall issue an official written statement to the tax
12 collector which contains:
13 1. The number of months that the building or structure
14 was not capable of use and occupancy. In calculating the
15 number of months, the property appraiser shall consider each
16 30-day period as a month. Partial periods of 15 days or less
17 shall not be considered, but partial periods of 16 days to 29
18 days shall be calculated as a 30-day period.
19 2. The value of the building or structure before the
20 damage or destruction, as determined by the property
21 appraiser.
22 3. Total taxes due on the building or structure as
23 reduced, based on the ratio that the number of months of loss
24 of use and occupancy bears to 12.
25 4. The amount of refund in taxes.
26 (e) Upon receipt of the written statement from the
27 property appraiser, the tax collector shall refund taxes on
28 the property shown on the tax collection roll in the amount of
29 refund shown by the property appraiser.
30 (f) By September 1, 1999, the tax collector shall
31 notify the board of county commissioners and the Department of

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1 Revenue of the total reduction in taxes for all property that
2 received a partial refund of taxes under this section.

3 (g) As used in this section:

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

8 2. "House or other residential building or structure"
9 does not include amenities not essential to use and occupancy,
10 such as detached utility buildings, bulkheads, fences,
11 detached carports, swimming pools, or other similar items or
12 property.

13 (2) This section expires October 1, 1999.

14 Section 2. This act shall take effect upon becoming a
15 law, shall apply retroactively to January 1, 1998, and shall
16 apply only to ad valorem taxes levied in 1998.

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

20 And the title is amended as follows:

21 On page 1, lines 2-17

22 remove from the title of the bill: all of said lines

23

24 and insert in lieu thereof:

25 An act relating to ad valorem taxation;
26 providing for a partial refund of taxes levied
27 in 1998 on residential property destroyed or
28 damaged by forest fire; providing procedures
29 and requirements; providing for retroactive
30 application and expiration; providing an
31 effective date.