

By Representative Johnson

1 A bill to be entitled
2 An act relating to ad valorem taxation;
3 providing for a partial refund of taxes levied
4 in 1998 on residential property destroyed or
5 damaged by hurricane, flood, windstorm, fire,
6 or sinkhole; providing procedures and
7 requirements; providing for retroactive
8 application and expiration; providing an
9 effective date.

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

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13 Section 1. Refund of taxes upon destruction or damage
14 caused by hurricane, flood, windstorm, fire, or sinkhole.--

15 (1) If a house or other residential building or
16 structure on land is destroyed or damaged due to a hurricane,
17 flood, windstorm, fire, or sinkhole so that such house or
18 other residential building or structure is not capable of
19 being used and occupied, upon application filed with the
20 property appraiser, taxes may be partially refunded in the
21 following manner:

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

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

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

3 (d) Upon receipt of the application, the property
4 appraiser shall investigate the statements contained therein
5 to determine whether the applicant is entitled to a partial
6 refund under this section. If the property appraiser
7 determines that the applicant is entitled to a partial refund,
8 he or she shall issue an official written statement to the tax
9 collector which contains:

10 1. The number of months that the building or structure
11 was not capable of use and occupancy. In calculating the
12 number of months, the property appraiser shall consider each
13 30-day period as a month. Partial periods of 15 days or less
14 shall not be considered, but partial periods of 16 days to 29
15 days shall be calculated as a 30-day period.

16 2. The value of the building or structure before the
17 damage or destruction, as determined by the property
18 appraiser.

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

22 4. The amount of refund in taxes.

23 (e) Upon receipt of the written statement from the
24 property appraiser, the tax collector shall refund taxes on
25 the property shown on the tax collection roll in the amount of
26 refund shown by the property appraiser.

27 (f) By September 1, 1999, the tax collector shall
28 notify the board of county commissioners and the Department of
29 Revenue of the total reduction in taxes for all property that
30 received a partial refund of taxes under this section.

31 (g) As used in this section:

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

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

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

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

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16 HOUSE SUMMARY

17 Provides for a partial refund of ad valorem taxes levied
18 in 1998 on residential property destroyed or damaged by
19 hurricane, flood, windstorm, fire, or sinkhole, based on
20 the number of months the property was not capable of use
21 and occupancy.

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