

By the Committee on Community Affairs and Representatives
Johnson, Wiles, Byrd, Bense and Patterson

1 A bill to be entitled
2 An act relating to local government financial
3 matters; amending s. 129.06, F.S.; extending
4 the time period during which a board of county
5 commissioners may amend a budget; authorizing
6 budget amendments to account for decreased ad
7 valorem tax receipts due to natural disasters;
8 authorizing transfers between funds to account
9 for such decrease; creating s. 196.296, F.S.;
10 providing for abatement or refund of ad valorem
11 taxes upon destruction or damage to residential
12 houses as a result of natural disasters;
13 providing definitions; providing procedures and
14 requirements; providing conditions under which
15 such abatement or refund does not apply;
16 providing for retroactive application;
17 providing an effective date.

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

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21 Section 1. Subsection (2) of section 129.06, Florida
22 Statutes, is amended, and paragraph (d) is added to subsection
23 (3) of said section, to read:

24 129.06 Execution and amendment of budget.--

25 (2) The board at any time within a fiscal year or
26 within up to 90 days following the end of the fiscal year may
27 amend a budget for that year as follows:

28 (a) Appropriations for expenditures in any fund may be
29 decreased and other appropriations in the same fund
30 correspondingly increased by motion recorded in the minutes,
31 provided that the total of the appropriations of the fund may

1 not be changed. The board of county commissioners, however,
2 may establish procedures by which the designated budget
3 officer may authorize certain intradepartmental budget
4 amendments, provided that the total appropriation of the
5 department may not be changed.

6 (b) Appropriations from the reserve for contingencies
7 may be made to increase the appropriation for any particular
8 expense in the same fund, or to create an appropriation in the
9 fund for any lawful purpose, but expenditures may not be
10 charged directly to the reserve for contingencies.

11 (c) The reserve for future construction and
12 improvements may be appropriated by resolution of the board
13 for the purposes for which the reserve was made.

14 (d) A receipt of a nature from a source not
15 anticipated in the budget and received for a particular
16 purpose, including but not limited to grants, donations,
17 gifts, or reimbursement for damages, may, by resolution of the
18 board spread on its minutes, be appropriated and expended for
19 that purpose, in addition to the appropriations and
20 expenditures provided for in the budget. Such receipts and
21 appropriations must be added to the budget of the proper fund.
22 The resolution may amend the budget to transfer revenue
23 between funds to properly account for unanticipated revenue.

24 (e) Increased receipts for enterprise or proprietary
25 funds received for a particular purpose may, by resolution of
26 the board spread on its minutes, be appropriated and expended
27 for that purpose, in addition to the appropriations and
28 expenditures provided for in the budget. The resolution may
29 amend the budget to transfer revenue between funds to properly
30 account for increased receipts.

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1 (f) To properly account for decreased receipts due to
2 a natural disaster pursuant to s. 196.296, the board, by
3 resolution spread on its minutes, may amend the budget to
4 transfer revenue between funds to properly account for such
5 decreased receipts.

6 (g)~~(f)~~ If an amendment to a budget is required for a
7 purpose not specifically authorized in paragraphs (a)-~~(f)~~~~(e)~~,
8 unless otherwise prohibited by law, the amendment may be
9 authorized by resolution or ordinance of the board of county
10 commissioners adopted following a public hearing. The public
11 hearing must be advertised at least 2 days, but not more than
12 5 days, before the date of the hearing. The advertisement must
13 appear in a newspaper of paid general circulation and must
14 identify the name of the taxing authority, the date, place,
15 and time of the hearing, and the purpose of the hearing. The
16 advertisement must also identify each budgetary fund to be
17 amended, the source of the funds, the use of the funds, and
18 the total amount of each budget.

19 (3) Only the following transfers may be made between
20 funds:

21 (d) Transfers to properly account for a decrease in
22 revenue due to a natural disaster pursuant to s. 196.296.

23 Section 2. Section 196.296, Florida Statutes, is
24 created to read:

25 196.296 Abatement or refund of taxes upon destruction
26 or damage to residential houses due to natural disasters.--

27 (1) As used in this section:

28 (a) "Residential house" means an improvement to any
29 real property designed and intended for the purpose of
30 providing permanent or temporary residence for its legal owner
31 or other persons legally or naturally dependent upon the

1 owner. "Residential house" includes a mobile home, as defined
2 by s. 320.01(2), and a condominium unit, as described by s.
3 718.103(22). "Residential house" does not include amenities
4 that are not essential to use and occupancy, such as detached
5 utility buildings, bulkheads, fences, swimming pools, and
6 other similar items of property.

7 (b) "Loss of use and occupancy" means that the
8 residential house, or some self-sufficient unit within it,
9 cannot be used for the purpose for which it was constructed
10 during a period of 60 days or more.

11 (c) "Natural disaster" means any event which causes a
12 residential house to be uninhabitable for 60 days or more.
13 Such a disaster includes, but is not limited to, wildfire,
14 windstorm, tornado, flood, and sinkhole.

15 (2) If a residential house on land is destroyed or
16 damaged due to natural disaster so that the residential house
17 is not capable of being used and occupied, ad valorem taxes
18 otherwise due on the residential house may be partially
19 abated, or refunded when necessary, as follows:

20 (a) The owner must file an application for tax
21 abatement or refund with the property appraiser before March 1
22 following the tax year in which the natural disaster resulting
23 in the loss of use and occupancy occurred. Failure to file
24 such an application before March 1 constitutes a waiver of any
25 claim for abatement or refund. To qualify for tax abatement or
26 refund for damages that occurred during calendar year 1998,
27 the application must be filed before March 1, 2000.

28 (b) The application shall identify the property and
29 describe the natural disaster that caused the destruction or
30 damage, state the date thereof, and include the time period
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1 during which the residential house could not be used and
2 occupied.
3 (c) The application must be verified under oath under
4 penalty of perjury.
5 (d) Upon receipt of the application, the property
6 appraiser shall investigate the statements contained therein
7 to determine if the applicant is entitled to partial abatement
8 or refund. If the property appraiser determines that the
9 applicant is entitled to partial abatement or refund, the
10 property appraiser, no later than April 1, must issue to the
11 tax collector an official written statement that contains:
12 1. The number of months the residential house was not
13 capable of use and occupancy. In calculating the number of
14 months, the property appraiser shall consider each 30-day
15 period as a month. For purposes of this calculation, a period
16 of 15 days or less shall not be considered, but a period of 16
17 days to 29 days shall be calculated as a 30-day monthly
18 period.
19 2. The value of the residential house as determined by
20 the property appraiser before the natural disaster occurred.
21 3. Total taxes due on the residential house as
22 reduced, based on the ratio that the number of months of loss
23 of use and occupancy bears to 12.
24 4. The amount of abatement or refund of taxes.
25 (e) Upon receipt of the written statement from the
26 property appraiser, the tax collector shall abate the taxes on
27 the property shown on the tax collection roll to the amount
28 shown by the property appraiser to be due or, when necessary,
29 refund taxes on the property in the amount of refund shown by
30 the property appraiser.
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1 (f) No later than May 1, the tax collector shall
2 notify the board of county commissioners, school board,
3 governing bodies of municipalities, and the Department of
4 Revenue of the total abatement or refund of taxes for all
5 property that received a partial abatement or refund of taxes
6 under this section.
7 (3) This section does not apply to taxes levied by any
8 county or municipality in any year in which the total amount
9 of abatement and refunds under this section would exceed 5
10 percent of the total revenue from ad valorem taxes on real
11 property levied by the county or municipality, or to taxes
12 levied by any school district in any year in which the total
13 amount of abatement and refunds under this section would
14 exceed 2 percent of the total revenue from ad valorem taxes on
15 real property levied by the school district. For purposes of
16 this subsection, "total revenue" includes the amounts subject
17 to abatement or refund.
18 Section 3. This act shall take effect upon becoming a
19 law. Section 196.296, Florida Statutes, as created by this
20 act, shall apply retroactively to January 1, 1998.
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