

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31

A bill to be entitled
An act relating to ad valorem taxation;
providing for a partial refund of taxes levied
in 1998 and 1999 on residential property
destroyed or damaged by forest fire, hurricane,
tropical storm, sinkhole, or tornado; providing
procedures and requirements; providing for
retroactive application and expiration;
providing an effective date.

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

Section 1. Refund of taxes upon destruction or damage related to forest fires, hurricanes, tropical storms, sinkholes, or tornadoes.--

(1) If the destruction or damage of a house or other residential building or structure on land occurred before May 1, 1999, and is related to a forest fire, hurricane, tropical storm, sinkhole, or tornado, and 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 refunded in the following manner:

(a) Application must be filed by the owner with the property appraiser before August 15, 1999, for destruction or damage occurring in 1998, and before June 1, 2000, for destruction or damage occurring between January 1, 1999, and April 30, 1999. Failure to file such application before the date specified in this paragraph constitutes a waiver of any claim for partial refund under this section.

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

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

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

14 1. The number of months that the building or structure
15 was not capable of use and occupancy. In calculating the
16 number of months, the property appraiser shall consider each
17 30-day period as a month. Partial periods of 15 days or less
18 shall not be considered, but partial periods of 16 days to 29
19 days shall be calculated as a 30-day period.

20 2. The value of the building or structure before the
21 damage or destruction, as determined by the property
22 appraiser.

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

26 4. The amount of refund in taxes.

27 (e) Upon receipt of the written statement from the
28 property appraiser, the tax collector shall refund taxes on
29 the property shown on the tax collection roll in the amount of
30 refund shown by the property appraiser.

31

1 (f) By September 1 the tax collector shall notify the
2 board of county commissioners and the Department of Revenue of
3 the total reduction in taxes for all property that received a
4 partial refund of taxes under this section for the preceding
5 tax year.

6 (g) As used in this section:

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

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

16 (2) This section expires October 1, 2000.

17 Section 2. This act shall take effect upon becoming a
18 law, shall apply retroactively to January 1, 1998, and shall
19 apply only to ad valorem taxes levied in 1998 and 1999.
20
21
22
23
24
25
26
27
28
29
30
31