

By Senators Kurth, Saunders and Dyer

15-345A-99

1 A bill to be entitled
2 An act relating to ad valorem taxation;
3 providing for abatement of taxes upon
4 destruction or damage to houses or other
5 residential buildings or structures as a result
6 of natural disasters; providing procedures;
7 providing definitions; providing for
8 retroactivity; providing an effective date.

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

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12 Section 1. Abatement of taxes upon destruction or
13 damage to residential buildings and structures due to natural
14 disasters.--If a house or any other residential building or
15 structure on land is destroyed or damaged due to natural
16 disaster, including fire, windstorm, tornado, or sinkhole, so
17 that the house or other residential building or structure is
18 not capable of being used and occupied, ad valorem taxes
19 otherwise due on the house or on the residential building or
20 structure may be partially abated as follows:

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

29 (2) The application must identify the property and
30 must describe the natural disaster that caused the destruction
31 or damage, must state the date thereof, and must include the

1 time period during which the structure could not be used and
2 occupied.

3 (3) The application must be verified under oath under
4 penalty of perjury.

5 (4) 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
8 abatement. If the property appraiser determines that the
9 applicant is entitled to partial abatement, the property
10 appraiser, no later than April 1, must issue to the tax
11 collector an official written statement that contains:

12 (a) The number of months the building or structure was
13 not capable of use and occupancy. In calculating the number of
14 months, the property appraiser must consider each 30-day
15 period as a month. For purposes of this calculation, a period
16 of 15 days or less must not be considered, but a period of 16
17 days to 29 days must be calculated as a 30-day monthly period.

18 (b) The value of the building or structure as
19 determined by the property appraiser before the damage or
20 destruction occurred.

21 (c) Total taxes due on the building or structure as
22 reduced, based on the ratio that the number of months of loss
23 of use and occupancy bears to 12.

24 (d) The amount of reduction of taxes.

25 (5) Upon receipt of the written statement from the
26 property appraiser, the tax collector shall reduce the taxes
27 on the property shown on the tax collection roll to the amount
28 shown by the property appraiser to be due.

29 (6) No later than May 1, the tax collector shall
30 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 abatement of taxes under this section.

3 (7) As used in this subsection, the term:

4 (a) "House or other residential building or structure"
5 excludes amenities that are not essential to use and
6 occupancy, such as detached utility buildings, bulkheads,
7 fences, swimming pools, and other similar items of property.

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

12 Section 2. This act shall take effect upon becoming a
13 law, and shall apply retroactively to January 1, 1998.

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16 SENATE SUMMARY

17 Provides for the abatement of ad valorem taxes on houses
18 or other residential buildings or structures that have
19 been destroyed or damaged as a result of a natural
20 disaster, such as fire, windstorm, tornado, or sinkhole.
21 Provides for retroactive application to January 1, 1998.