

By the Committee on Comprehensive Planning, Local and Military Affairs; and Senators Kurth, Saunders and Dyer

316-1948-99

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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1                   STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN  
2                   COMMITTEE SUBSTITUTE FOR  
3                   Senate Bill 828  
4   The CS differs from the bill in that it:  
5   Allows counties to amend their budgets up to 90 days after the  
6   end of the fiscal year to allow for decreases in revenue due  
7   to tax refunds;  
8   Authorizes counties to transfers between funds to properly  
9   account for a decrease in revenue due to tax refunds;  
10   Restricts ad valorem property tax relief due to certain  
11   natural disasters to residential housing, which includes  
12   mobile homes and condominium units;  
13   Requires tax collectors to notify the board of county  
14   commissioners, school boards, and the governing bodies of  
15   municipalities of the total abatement or refund pursuant to  
16   this bill; and  
17   Limits the tax refunds to 5% of total ad valorem revenue for  
18   cities and counties, and 2% of total ad valorem revenue for  
19   school districts.  
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