

By Representatives Wiles and Posey

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 forest fire; providing procedures
6 and requirements; providing for retroactive
7 application and expiration; providing an
8 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. Refund of taxes upon destruction or damage
13 caused by forest fires.--

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

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

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

29 (c) The application must be verified under oath under
30 penalty of perjury.

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

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

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

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

20 4. The amount of refund in taxes.

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

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

29 (g) As used in this section:

30 1. "Loss of use and occupancy" means that the building
31 or structure, or some self-sufficient unit within it, cannot

1 be used for the purpose for which it was constructed during a
2 period of 60 days or more.

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

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

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

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14 HOUSE SUMMARY

15 Provides for a partial refund of ad valorem taxes levied
16 in 1998 on residential property destroyed or damaged by
17 forest fire, based on the number of months the property
18 was not capable of use and occupancy.

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