

Bill No. CS for SB 984

Amendment No.     

<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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11 Senator Kurth moved the following amendment:

13 **Senate Amendment (with title amendment)**

14 On page 2, lines 18 and 19, delete those lines

16 and insert:

17 Section 2. Refund of taxes upon destruction or damage  
 18 related to forest fires, hurricanes, tropical storms,  
 19 sinkholes, or tornadoes.--

20 (1) If the destruction or damage of a house or other  
 21 residential building or structure on land occurred before May  
 22 1, 1999, and is related to a forest fire, hurricane, tropical  
 23 storm, sinkhole, or tornado, and such house or other  
 24 residential building or structure is not capable of being used  
 25 and occupied, upon application filed with the property  
 26 appraiser, taxes may be partially refunded in the following  
 27 manner:

28 (a) Application must be filed by the owner with the  
 29 property appraiser before August 15, 1999, for destruction or  
 30 damage occurring in 1998, and before June 1, 2000, for  
 31 destruction or damage occurring between January 1, 1999, and

Bill No. CS for SB 984

Amendment No. \_\_\_\_

1 April 30, 1999. Failure to file such application before the  
2 date specified in this paragraph constitutes a waiver of any  
3 claim for partial refund under this section.

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

8 (c) The application must be verified under oath under  
9 penalty of perjury.

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

17 1. The number of months that the building or structure  
18 was not capable of use and occupancy. In calculating the  
19 number of months, the property appraiser shall consider each  
20 30-day period as a month. Partial periods of 15 days or less  
21 shall not be considered, but partial periods of 16 days to 29  
22 days shall be calculated as a 30-day period.

23 2. The value of the building or structure before the  
24 damage or destruction, as determined by the property  
25 appraiser.

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

29 4. The amount of refund in taxes.

30 (e) Upon receipt of the written statement from the  
31 property appraiser, the tax collector shall refund taxes on

Bill No. CS for SB 984

Amendment No. \_\_\_\_

1 the property shown on the tax collection roll in the amount of  
2 refund shown by the property appraiser.

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

8 (g) As used in this section:

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

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

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

19 Section 3. This act shall take effect upon becoming a  
20 law, except that section 2 of this act shall apply  
21 retroactively to January 1, 1998, and shall apply only to ad  
22 valorem taxes levied in 1998 and 1999.

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25 ===== T I T L E A M E N D M E N T =====

26 And the title is amended as follows:

27 On page 1, line 7, after the semicolon,

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29 insert:

30 providing for a partial refund of taxes levied

31 in 1998 and 1999 on residential property

Bill No. CS for SB 984

Amendment No. \_\_\_\_

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destroyed or damaged by forest fire, hurricane,  
tropical storm, sinkhole, or tornado; providing  
procedures and requirements; providing for  
retroactive application and expiration;