

By Senator Lynn

7-247A-05

1    A bill to be entitled  
2                    An act relating to ad valorem taxation;  
3                    providing for the partial refund of ad valorem  
4                    taxes on homestead property rendered  
5                    uninhabitable due to a named tropical system;  
6                    providing procedures and deadlines; providing  
7                    duties of property appraisers; requiring the  
8                    Chief Financial Officer to disburse refund  
9                    checks under certain conditions; providing for  
10                    the proration of refunds if the appropriation  
11                    is insufficient to cover the total amount of  
12                    the requested refunds; defining terms;  
13                    providing for the expiration of the act;  
14                    providing an appropriation; providing for  
15                    applicability; providing an effective date.

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

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19                    Section 1. Refund of ad valorem taxes on homestead  
20 property rendered uninhabitable due to a named tropical  
21 system.--

22                    (1) If a homestead as defined in section 196.031,  
23 Florida Statutes, is damaged so severely that it is rendered  
24 uninhabitable due to a named tropical system, ad valorem taxes  
25 on the property may be partially refunded in the following  
26 manner:

27                    (a) The owner of the property must file an application  
28 for partial refund of ad valorem taxes with the property  
29 appraiser before February 15 following the tax year in which  
30 the destruction or damage occurred. Failure to file such an  
31 application before February 15 constitutes a waiver of any

1 claim for partial refund under this section. The application  
2 must be filed in the manner and form prescribed by each  
3 property appraiser.

4 (b) The application for partial refund must be  
5 attested to under oath and must identify the property rendered  
6 uninhabitable by a named tropical system, the date the  
7 destruction or damage occurred, and the number of months of  
8 lost occupancy. Documentation of loss of occupancy must  
9 accompany the application. Such documentation may include, but  
10 is not limited to, utility bills, insurance information,  
11 contractors' statements, building permit applications, or  
12 building inspection certificates of occupancy. A homeowner who  
13 is living in an uninhabitable structure because alternative  
14 living quarters are unavailable is eligible for the refund as  
15 provided in this section.

16 (c) Upon receipt of the application, the property  
17 appraiser shall investigate the statements contained therein  
18 to determine whether the applicant is entitled to a refund  
19 under this section. If the property appraiser determines that  
20 the applicant is entitled to a partial refund of ad valorem  
21 taxes, the property appraiser shall calculate the amount of  
22 the refund. The amount of the refund must be equal to the  
23 total ad valorem taxes levied on the damaged building or  
24 structure multiplied by a ratio equal to the number of months  
25 of lost occupancy divided by 12. In calculating the number of  
26 months, the property appraiser shall consider each 30-day  
27 period as a month. A period of 15 days or less may not be  
28 considered, but a period of 16 to 29 days must be calculated  
29 as a 30-day period.

30 (d) The property appraiser shall compile a list of  
31 property owners who are entitled to a refund under this

1 section and shall submit the list to the Chief Financial  
2 Officer no later than March 1 in the manner and form  
3 prescribed by the Chief Financial Officer.

4 (e) Upon receipt of the refund lists from the property  
5 appraisers, the Chief Financial Officer shall disburse refund  
6 checks from general revenue funds in the amounts and to the  
7 persons listed in the refund lists received from the property  
8 appraisers. Before disbursing any refund checks, the Chief  
9 Financial Officer shall determine the total amount of all  
10 requested refunds submitted by the property appraisers. If  
11 the total amount of the requested refunds exceeds the  
12 appropriation for that purpose, the Chief Financial Officer  
13 shall reduce the amount of each refund check by a percentage  
14 sufficient to reduce the total amount of the refund payments  
15 to equal the amount of the appropriation.

16 (f) As used in this section, the term:

17 1. "Uninhabitable" means that the building or  
18 structure cannot be used during a period of 60 days or more  
19 for the purpose for which it was constructed.

20 2. "House or other residential building or structure"  
21 excludes amenities that are not essential to use and  
22 occupancy, such as detached utility buildings, bulkheads,  
23 fences, detached carports, swimming pools, or other similar  
24 items or property.

25 (2) This section expires July 1, 2005.

26 Section 2. There is appropriated from the General  
27 Revenue Fund to the Department of Financial Services the sum  
28 of \$20 million to be used for property tax refunds as provided  
29 in this act.

1 Section 3. This act shall take effect upon becoming a  
2 law and shall apply to ad valorem taxes levied for the 2004  
3 tax year.

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6 SENATE SUMMARY

7 Provides for the partial refund of ad valorem taxes on  
8 homestead property that has been rendered uninhabitable  
9 due to a named tropical system. Provides procedures and  
10 deadlines for applying for such a refund. Provides duties  
11 of property appraisers. Requires the Chief Financial  
12 Officer to disburse refund checks to property owners  
13 included in lists submitted by the property appraisers.  
14 Provides for prorating such refunds if the appropriation  
15 is insufficient to cover the total amount of the  
16 requested refunds. Defines terms. Provides that the act  
17 expires July 1, 2005. Provides applicability.