

1 A bill to be entitled
 2 An act relating to partial ad valorem tax abatement;
 3 providing for partial abatement of taxes on residential
 4 property rendered uninhabitable by a named tropical
 5 system; providing application requirements; providing
 6 procedures; providing duties of property appraisers in
 7 determining uninhabitability; requiring the property
 8 appraiser to issue a statement to the tax collector
 9 specifying certain information under certain
 10 circumstances; providing duties of tax collectors;
 11 providing definitions; requiring the Legislature to
 12 appropriate sufficient amounts to counties and
 13 municipalities to hold them harmless from reductions in ad
 14 valorem taxes; providing for future repeal; providing for
 15 retroactive operation; providing an effective date.

16
 17 Be It Enacted by the Legislature of the State of Florida:

18
 19 Section 1. Abatement of taxes upon uninhabitability caused
 20 by a named tropical system.--

21 (1) If a house or other residential building or structure
 22 on land is rendered uninhabitable due to a named tropical
 23 system, upon application filed with the property appraiser,
 24 taxes may be partially abated in the following manner:

25 (a) Application must be filed by the owner with the
 26 property appraiser before March 1 following the tax year in
 27 which the residential building or structure became uninhabitable
 28 due to a named tropical system. Failure to file such application

29 before March 1 constitutes a waiver of any claim for partial
 30 abatement under this section.

31 (b) The application must identify the property rendered
 32 uninhabitable by a named tropical system and specify the date
 33 the uninhabitability occurred and the number of months of lost
 34 occupancy.

35 (c) The application must be accompanied by a certificate
 36 of condemnation issued by the county or municipality in which
 37 the structure is located and must be verified under oath under
 38 penalty of perjury.

39 (d) Upon receipt of the application, the property
 40 appraiser shall investigate the statements contained in the
 41 application to determine whether the applicant is entitled to a
 42 partial abatement under this section. If the property appraiser
 43 determines that the applicant is entitled to such partial
 44 abatement, the property appraiser shall issue an official
 45 written statement to the tax collector which contains:

46 1. The number of months the building or structure was
 47 uninhabitable. In calculating the number of months, the property
 48 appraiser shall consider each 30-day period as a month. Partial
 49 30-day periods of 15 days or less may not be considered, but
 50 partial periods of 16 days to 29 days are to be calculated as a
 51 30-day period.

52 2. The value of the building or structure before it became
 53 uninhabitable, as determined by the property appraiser.

54 3. Total taxes due on the building or structure as
 55 reduced, based on the ratio that the number of months of lost
 56 occupancy bears to 12.

57 4. The amount of reduction in taxes.

58 (e) Upon receipt of the written statement from the
 59 property appraiser, the tax collector shall reduce the taxes on
 60 the property shown on the tax collection roll to the amount
 61 shown by the property appraiser to be due.

62 (f) By May 1, the tax collector shall notify the board of
 63 county commissioners and the Department of Revenue of the total
 64 reduction in taxes for all property that received a partial
 65 abatement of taxes under this section.

66 (g) As used in this section:

67 1. "Uninhabitable" means that the building or structure
 68 cannot be used for the purpose for which it was constructed
 69 during a period of 60 days or more and has been condemned by the
 70 county or municipality of address.

71 2. "House or other residential building or structure" does
 72 not include amenities not essential to use and occupancy, such
 73 as detached utility buildings, bulkheads, fences, detached
 74 carports, swimming pools, or other similar items or property.

75 (2) This section is repealed July 1, 2005.

76 Section 2. The Legislature shall appropriate to each
 77 county and municipality an amount sufficient to hold the
 78 counties and municipalities harmless from reductions in ad
 79 valorem taxes resulting from implementing this act.

80 Section 3. This act shall take effect upon becoming a law
 81 and shall operate retroactively to January 1, 2004, and shall
 82 apply to ad valorem taxes levied in 2004.