

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

A bill to be entitled
 An act relating to partial ad valorem tax reimbursement;
 providing for partial reimbursement of taxes on homestead
 residential property rendered uninhabitable by a named
 tropical system; providing application requirements;
 providing procedures; providing duties of property
 appraisers in determining uninhabitability; requiring that
 a property owner provide documentation that the property
 was uninhabitable; requiring each property appraiser to
 determine an applicant's entitlement to reimbursement and
 the reimbursement amount; providing a formula for
 calculating the reimbursement amount; limiting the
 reimbursement amount; requiring property appraisers to
 submit reimbursement lists to the Chief Financial Officer
 by a specified date; requiring the Chief Financial Officer
 to calculate reimbursements in conformance with the amount
 appropriated and disburse reimbursement checks
 accordingly; providing an appropriation; providing for
 future repeal; providing an effective date.

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

Section 1. Reimbursement of taxes upon uninhabitability
 caused by a named tropical system.--

(1) If a house or other residential building or structure
 on land that has been granted the homestead exemption under s.
 196.031, Florida Statutes, is rendered uninhabitable due to a
 named tropical system, upon application filed with the property

29 appraiser, taxes may be partially reimbursed in the following
 30 manner:

31 (a) Application must be filed by the owner with the
 32 property appraiser before March 1 following the tax year in
 33 which the residential building or structure became uninhabitable
 34 due to a named tropical system. Failure to file such application
 35 before March 1 constitutes a waiver of any claim for partial
 36 reimbursement under this section.

37 (b) The application must identify the property rendered
 38 uninhabitable by a named tropical system and specify the date
 39 the uninhabitability occurred and the number of months of lost
 40 occupancy. Documentation supporting the claim that the property
 41 was uninhabitable must accompany the application. Such
 42 documentation may include, but is not limited to, utility bills,
 43 insurance information, contractors' statements, building permit
 44 applications, or building inspection certificates of occupancy.

45 (c) Upon receipt of the application, the property
 46 appraiser shall investigate the statements contained in the
 47 application to determine whether the applicant is entitled to a
 48 partial reimbursement under this section. If the property
 49 appraiser determines that the applicant is entitled to such
 50 partial reimbursement, the property appraiser shall calculate
 51 the reimbursement amount. The reimbursement shall be an amount
 52 equal to the total ad valorem taxes levied on the homestead
 53 property for the 2004 tax year, multiplied by a ratio equal to
 54 the number of days the property was uninhabitable in 2004
 55 divided by 366. However, the amount of reimbursement may not
 56 exceed \$1,500.

57 (d) The property appraiser shall compile a list of
58 property owners entitled to a partial reimbursement. The list
59 shall be submitted to the Chief Financial Officer by April 1,
60 2005, in the manner and form prescribed by the Chief Financial
61 Officer.

62 (e) Upon receipt of the reimbursement lists from the
63 property appraisers, the Chief Financial Officer shall disburse
64 reimbursement checks from general revenue in the amounts and to
65 the persons indicated in the reimbursement lists received from
66 the property appraisers. Before disbursing any reimbursement
67 checks, the Chief Financial Officer shall determine the total of
68 all reimbursement requests submitted by the property appraisers.
69 If the total amount of reimbursement requested exceeds the
70 amount appropriated for that purpose in section 2, the Chief
71 Financial Officer shall reduce all reimbursement checks by a
72 percentage sufficient to reduce total reimbursement payments to
73 an amount equal to the appropriation.

74 (f) By May 1, the tax collector shall notify the board of
75 county commissioners and the Department of Revenue of the total
76 reduction in taxes for all property that received a partial
77 reimbursement of taxes under this section.

78 (g) As used in this section, the term "uninhabitable"
79 means that the building or structure cannot be used for the
80 purpose for which it was constructed during a period of 15 days
81 or more. However, if a property owner is living in an
82 uninhabitable structure because alternative living quarters are
83 unavailable, the owner is eligible for reimbursement as provided
84 in this section.

HB 0047A

2004

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

86 Section 2. The sum of \$50 million is appropriated from the
87 General Revenue Fund to the Department of Financial Services for
88 purposes of paying a partial reimbursement of property taxes as
89 provided in this act.

90 Section 3. This act shall take effect upon becoming a law.