

CHAMBER ACTION

1 The Finance & Tax Committee recommends the following:

2  
3 **Committee Substitute**

4 Remove the entire bill and insert:

5 A bill to be entitled

6 An act relating to relief for persons whose primary  
7 residences were damaged by a named tropical system;  
8 providing for reimbursement of a portion of the ad valorem  
9 tax levied on a house or other residential building if the  
10 building is rendered uninhabitable due to a named tropical  
11 system; requiring that application for such reimbursement  
12 be made with the property appraiser; providing application  
13 requirements; requiring that the property owner provide  
14 documentation that the property was uninhabitable;  
15 requiring each property appraiser to determine an  
16 applicant's entitlement to reimbursement and the  
17 reimbursement amount; providing a formula for calculating  
18 the reimbursement amount; limiting the reimbursement  
19 amount; requiring property appraisers to submit  
20 reimbursement lists to the Department of Revenue by a  
21 specified date; requiring the department to calculate  
22 reimbursements in conformance with the amount appropriated  
23 and disburse reimbursement checks accordingly; providing a

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24 definition; providing a penalty for giving false  
 25 information; requiring the department to forward  
 26 undeliverable reimbursement checks to appropriate property  
 27 appraisers for certain purposes; providing appropriations;  
 28 providing an effective date.

29

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

31

32 Section 1. Reimbursement for ad valorem taxes levied on  
 33 residential property rendered uninhabitable due to a named  
 34 tropical system.--

35 (1) If a house or other residential building or structure  
 36 that has been granted the homestead exemption under section  
 37 196.031, Florida Statutes, is damaged so that it is rendered  
 38 uninhabitable due to a named tropical system during 2004, the ad  
 39 valorem taxes levied for that house or other residential  
 40 building for the 2004 tax year shall be partially reimbursed in  
 41 the following manner:

42 (a) An application must be filed by the owner, on or  
 43 before March 1, 2005, with the property appraiser in the county  
 44 in which the property is located. Failure to file such  
 45 application on or before March 1, 2005, constitutes a waiver of  
 46 any claim for partial reimbursement under this section. The  
 47 application must be filed in the manner and form prescribed by  
 48 the property appraiser.

49 (b) The application, attested to under oath, must identify  
 50 the property rendered uninhabitable by a named tropical system,  
 51 the date the damage occurred, and the number of days after the

52 damage occurred the property was uninhabitable. Documentation  
 53 supporting the claim that the property was uninhabitable must  
 54 accompany the application. Such documentation may include, but  
 55 is not limited to, utility bills, insurance information,  
 56 contractors' statements, building permit applications, or  
 57 building inspection certificates of occupancy.

58 (c) Upon receipt of the application, the property  
 59 appraiser shall investigate the statements contained therein to  
 60 determine whether the applicant is entitled to a partial  
 61 reimbursement under this section. If the property appraiser  
 62 determines that the applicant is entitled to such reimbursement,  
 63 the property appraiser shall calculate the reimbursement amount.  
 64 The reimbursement shall be an amount equal to the total ad  
 65 valorem taxes levied on the homestead property for the 2004 tax  
 66 year, multiplied by a ratio equal to the number of days the  
 67 property was uninhabitable after the damage occurred in 2004  
 68 divided by 366. However, the amount of reimbursement may not  
 69 exceed \$1,500.

70 (d) The property appraiser shall compile a list of  
 71 property owners entitled to a partial reimbursement. The list  
 72 shall be submitted to the Department of Revenue no later than  
 73 April 1, 2005, through an electronic, web-based application  
 74 provided by the department.

75 (e) Upon receipt of the reimbursement lists from the  
 76 property appraisers, the Department of Revenue shall disburse  
 77 reimbursement checks from the department's Administrative Trust  
 78 Fund in the amounts and to the persons indicated in the  
 79 reimbursement lists received from the property appraisers.

80 Before disbursing any reimbursement checks, the department shall  
 81 determine the total of all reimbursement requests submitted by  
 82 the property appraisers. If the total amount of reimbursement  
 83 requested exceeds the amount appropriated for that purpose in  
 84 section 4, the department shall reduce all reimbursement checks  
 85 by a percentage sufficient to reduce total reimbursement  
 86 payments to an amount equal to the appropriation.

87 (f) As used in this section, the term "uninhabitable"  
 88 means that a building or structure cannot be used during a  
 89 period of 60 days or more for the purpose for which it was  
 90 constructed. However, if a property owner is living in an  
 91 uninhabitable structure because alternative living quarters are  
 92 unavailable, the owner is eligible for reimbursement as provided  
 93 in this section.

94 (2) Any person who knowingly and willfully gives false  
 95 information for the purpose of claiming reimbursement under this  
 96 section commits a misdemeanor of the first degree, punishable as  
 97 provided in s. 775.082, Florida Statutes, or by a fine not  
 98 exceeding \$5,000, or both.

99 Section 2. The Department of Revenue shall forward all  
 100 undeliverable reimbursement checks to the appropriate property  
 101 appraiser for subsequent delivery attempts.

102 Section 3. The sum of \$50,000 is appropriated from the  
 103 General Revenue Fund to the Administrative Trust Fund of the  
 104 Department of Revenue for purposes of administering this act.

105 Section 4. The sum of \$20 million is appropriated from the  
 106 General Revenue Fund to the Administrative Trust of the

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107 | Department of Revenue for purposes of paying a partial  
108 | reimbursement of property taxes as provided in this act.  
109 |       Section 5. This act shall take effect upon becoming a law.