

1 A bill to be entitled

2 An act relating to relief for persons whose primary
3 residences were damaged by a named tropical system;
4 providing legislative intent; providing for reimbursement
5 of a portion of the ad valorem tax levied on a house or
6 other residential building if the building is rendered
7 uninhabitable due to a named tropical system; requiring
8 that application for such reimbursement be made with the
9 property appraiser; providing application requirements;
10 requiring that the property owner provide documentation
11 that the property was uninhabitable; requiring each
12 property appraiser to determine an applicant's entitlement
13 to reimbursement and the reimbursement amount; providing a
14 formula for calculating the reimbursement amount; limiting
15 the reimbursement amount; requiring property appraisers to
16 submit reimbursement lists to the Department of Revenue by
17 a specified date; requiring the department to calculate
18 reimbursements in conformance with the amount appropriated
19 and disburse reimbursement checks accordingly; providing a
20 definition; requiring property appraisers to notify
21 certain applicants for reimbursement of ineligibility for
22 entitlement; authorizing ineligible applicants to petition
23 value adjustment boards for review; requiring value
24 adjustment boards to consider petitions expeditiously;
25 requiring property appraisers to notify the Department of
26 Revenue of the reimbursement denial amounts subject to
27 petition; requiring the department to retain certain
28 reimbursement amounts for certain purposes; prohibiting

29 | the department from paying reimbursement claims from
30 | retained funds until final value adjustment board appeals;
31 | providing for reducing reimbursement amounts under certain
32 | circumstances; providing a penalty for giving false
33 | information; providing for reimbursement of the state
34 | sales tax paid on the purchase of a mobile home to replace
35 | a mobile home that experienced major damage from a named
36 | tropical system; requiring that application for such
37 | reimbursement be made with the property appraiser;
38 | providing application requirements; requiring that the
39 | property owner provide documentation of damage to the
40 | mobile home; requiring each property appraiser to
41 | determine an applicant's entitlement to reimbursement and
42 | the reimbursement amount; limiting the reimbursement
43 | amount; requiring property appraisers to submit
44 | reimbursement lists to the Department of Revenue by a
45 | specified date; requiring the Department of Revenue to
46 | calculate reimbursements in conformance with the amount
47 | appropriated and disburse reimbursement checks
48 | accordingly; providing definitions; requiring property
49 | appraisers to notify certain applicants for reimbursement
50 | of ineligibility for entitlement; authorizing ineligible
51 | applicants to petition value adjustment boards for review;
52 | requiring value adjustment boards to consider petitions
53 | expeditiously; requiring property appraisers to notify the
54 | Department of Revenue of the reimbursement denial amounts
55 | subject to petition; requiring the department to retain
56 | certain reimbursement amounts for certain purposes;

57 prohibiting the department from paying reimbursement
58 claims from retained funds until final value adjustment
59 board appeals; providing for reducing reimbursement
60 amounts under certain circumstances; providing limitation
61 on claiming reimbursement; providing a penalty for giving
62 false information for certain purposes; requiring the
63 department to forward undeliverable reimbursement checks
64 to appropriate property appraisers for certain purposes;
65 providing appropriations; requiring the Executive Office
66 of the Governor to certify forward certain unexpended
67 appropriated funds; providing an effective date.

68
69 Be It Enacted by the Legislature of the State of Florida:

70
71 Section 1. It is the intent of the Legislature that
72 payments made to residents of this state under the provisions of
73 this act shall be considered disaster relief assistance within
74 the meaning of s. 139 of the Internal Revenue Code.

75 Section 2. Reimbursement for ad valorem taxes levied on
76 residential property rendered uninhabitable due to a named
77 tropical system.--

78 (1) If a house or other residential building or structure
79 that has been granted the homestead exemption under section
80 196.031, Florida Statutes, is damaged so that it is rendered
81 uninhabitable due to a named tropical system during 2004, the ad
82 valorem taxes levied for that house or other residential
83 building for the 2004 tax year shall be partially reimbursed in
84 the following manner:

85 (a) An application must be filed by the owner, on or
86 before March 1, 2005, with the property appraiser in the county
87 in which the property is located. Failure to file such
88 application on or before March 1, 2005, constitutes a waiver of
89 any claim for partial reimbursement under this section. The
90 application must be filed in the manner and form prescribed by
91 the property appraiser.

92 (b) The application, attested to under oath, must identify
93 the property rendered uninhabitable by a named tropical system,
94 the date the damage occurred, and the number of days after the
95 damage occurred the property was uninhabitable. Documentation
96 supporting the claim that the property was uninhabitable must
97 accompany the application. Such documentation may include, but
98 is not limited to, utility bills, insurance information,
99 contractors' statements, building permit applications, or
100 building inspection certificates of occupancy.

101 (c) Upon receipt of the application, the property
102 appraiser shall investigate the statements contained therein to
103 determine whether the applicant is entitled to a partial
104 reimbursement under this section. If the property appraiser
105 determines that the applicant is entitled to such reimbursement,
106 the property appraiser shall calculate the reimbursement amount.
107 The reimbursement shall be an amount equal to the total ad
108 valorem taxes levied on the homestead property for the 2004 tax
109 year, multiplied by a ratio equal to the number of days the
110 property was uninhabitable after the damage occurred in 2004
111 divided by 366. However, the amount of reimbursement may not
112 exceed \$1,500.

113 (d) The property appraiser shall compile a list of
114 property owners entitled to a partial reimbursement. The list
115 shall be submitted to the Department of Revenue no later than
116 April 1, 2005, through an electronic, web-based application
117 provided by the department.

118 (e) Upon receipt of the reimbursement lists from the
119 property appraisers, the Department of Revenue shall disburse
120 reimbursement checks from the department's Administrative Trust
121 Fund in the amounts and to the persons indicated in the
122 reimbursement lists received from the property appraisers.
123 Before disbursing any reimbursement checks, the department shall
124 determine the total of all reimbursement requests submitted by
125 the property appraisers. If the total amount of reimbursement
126 requested exceeds the amount available for that purpose, the
127 department shall reduce all reimbursement checks by a percentage
128 sufficient to reduce total reimbursement payments to an amount
129 equal to the appropriation less any amount retained pursuant to
130 paragraph (2) (c).

131 (f) As used in this section, the term "uninhabitable"
132 means that a building or structure cannot be used during a
133 period of 60 days or more for the purpose for which it was
134 constructed. However, if a property owner is living in an
135 uninhabitable structure because alternative living quarters are
136 unavailable, the owner is eligible for reimbursement as provided
137 in this section.

138 (2) (a) The property appraiser shall notify the applicant
139 by mail if the property appraiser determines the applicant is
140 not entitled to receive the reimbursement the applicant applied

141 for under this section. Such notification shall be made on or
142 before April 1, 2005. The applicant whose application for
143 reimbursement was not fully granted may file a petition with the
144 value adjustment board for review of that decision. The petition
145 must be filed with the value adjustment board on or before the
146 30th day following the mailing of the notice by the property
147 appraiser.

148 (b) The value adjustment board shall consider these
149 petitions as expeditiously as possible at the same time the
150 board is considering denials of homestead exemptions pursuant to
151 s. 194.032, Florida Statutes, or s. 196.151, Florida Statutes.

152 (c) By May 10, 2005, the property appraiser shall notify
153 the Department of Revenue of the total amount of reimbursements
154 denied for which a petition with the value adjustment board has
155 been filed. The Department of Revenue shall retain an amount
156 equal to the total amount of claims which had petitions filed
157 with the value adjustment board, or \$1 million, whichever is
158 less. This retained amount shall be used for purposes of paying
159 those claims which were denied by the property appraiser but
160 granted by a value adjustment board. The Department of Revenue
161 shall distribute the remaining funds in accordance with the
162 provisions of paragraph (1) (e) to those property owners whose
163 applications for reimbursement were granted by the property
164 appraiser.

165 (d) The Department of Revenue shall not pay claims for
166 reimbursement from the retained funds until all appeals to the
167 value adjustment board have become final. If reimbursements made
168 under paragraph (1) (e) were reduced by the Department of

169 Revenue, reimbursements granted by the value adjustment boards
170 shall be reduced by the same percentage. If the total adjusted
171 reimbursements approved by the value adjustment boards exceeds
172 the amount retained by the department for paying these
173 reimbursements, the department shall further reduce all
174 reimbursement checks by a percentage sufficient to reduce total
175 reimbursement payments to an amount equal to the amount
176 retained.

177 (3) Any person who knowingly and willfully gives false
178 information for the purpose of claiming reimbursement under this
179 section commits a misdemeanor of the first degree, punishable as
180 provided in s. 775.082, Florida Statutes, or by a fine not
181 exceeding \$5,000, or both.

182 Section 3. Reimbursement for sales taxes paid on mobile
183 homes purchased to replace mobile homes damaged by a named
184 tropical system.--

185 (1) If a mobile home is purchased to replace a mobile home
186 that experienced major damage from a named tropical system and
187 the damaged mobile home was the permanent residence of a
188 permanent resident of this state, an amount equal to the state
189 sales tax paid on the purchase of the replacement mobile home
190 shall be reimbursed in the following manner:

191 (a) An application must be filed on or before May 1, 2005,
192 by the owner with the property appraiser in the county in which
193 the damaged mobile home was located. Failure to file such
194 application on or before May 1, 2005, constitutes a waiver of
195 any claim for reimbursement under this section. The application

196 must be filed in the manner and form prescribed by the property
197 appraiser.

198 (b) The application, attested to under oath, must identify
199 the mobile home that experienced major damage from a named
200 tropical system and the date the damage occurred. Documentation
201 of major damage and a copy of the invoice for the replacement
202 mobile home must accompany the application. Such documentation
203 may include, but is not limited to, insurance information or
204 information from the Federal Emergency Management Agency or the
205 American Red Cross attesting to the major damage of the mobile
206 home.

207 (c) Upon receipt of the application, the property
208 appraiser shall investigate the statements contained in the
209 application to determine whether the applicant is entitled to
210 reimbursement under this section. If the property appraiser
211 determines that the applicant is entitled to reimbursement, the
212 property appraiser shall calculate the reimbursement amount. The
213 reimbursement shall be an amount equal to the state sales tax
214 paid on the purchase price of the replacement mobile home, as
215 determined by the tax tables of the Department of Revenue, which
216 amount may not exceed \$1,500.

217 (d) The property appraiser shall compile a list of mobile
218 home owners entitled to reimbursement. The list shall be
219 submitted to the Department of Revenue by June 1, 2005, through
220 an electronic, web-based application provided by the department.

221 (e) Upon receipt of the reimbursement lists from the
222 property appraisers, the Department of Revenue shall disburse
223 reimbursement checks from its Administrative Trust Fund in the

224 amounts and to the persons indicated in the reimbursement lists
225 received from the property appraisers. Before disbursing any
226 reimbursement checks, the Department of Revenue shall determine
227 the total of all reimbursement requests submitted by the
228 property appraisers. If the total amount of reimbursement
229 requested exceeds the amount available for that purpose, the
230 department shall reduce all reimbursement checks by a percentage
231 sufficient to reduce total reimbursement payments to an amount
232 equal to the appropriation less any amount retained pursuant to
233 paragraph (2) (c).

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

235 1. "Major damage" means that a mobile home is more than 50
236 percent destroyed or that a mobile home cannot be inhabited and
237 cannot be repaired for less than the amount of its value before
238 being damaged by the named tropical system.

239 2. "Permanent residence" and "permanent resident" have the
240 same meanings as provided in s. 196.012, Florida Statutes.

241 (2) (a) The property appraiser shall notify the applicant
242 by mail if the property appraiser determines the applicant is
243 not entitled to receive the reimbursement they applied for under
244 this section. Such notification shall be made on or before June
245 1, 2005. The applicant whose application for reimbursement was
246 not fully granted may file a petition with the value adjustment
247 board for review of that decision. The petition must be filed
248 with the value adjustment board on or before the 30th day
249 following the mailing of the notice by the property appraiser.

250 (b) The value adjustment board shall consider these
251 petitions as expeditiously as possible at the same time the

252 board is considering denials of homestead exemptions pursuant to
 253 s. 194.032, Florida Statutes, or s. 196.151, Florida Statutes.

254 (c) By July 10, 2005, the property appraiser shall notify
 255 the Department of Revenue of the total amount of reimbursements
 256 denied for which a petition with the value adjustment board has
 257 been filed. The Department of Revenue shall retain an amount
 258 equal to the total amount of claims which had petitions filed
 259 with the value adjustment board, or \$665,000, whichever is less.
 260 This retained amount shall be used for purposes of paying those
 261 claims which were denied by the property appraiser but granted
 262 by a value adjustment board. The Department of Revenue shall
 263 distribute the remaining funds in accordance with the provisions
 264 of paragraph (1)(e) to those mobile home owners whose
 265 applications for reimbursement were granted by the property
 266 appraiser.

267 (d) The Department of Revenue shall not pay claims for
 268 reimbursement from the retained funds until all appeals to the
 269 value adjustment board have become final. If reimbursements made
 270 under paragraph (1)(e) were reduced by the Department of
 271 Revenue, reimbursements granted by the value adjustment boards
 272 shall be reduced by the same percentage. If the total adjusted
 273 reimbursements approved by the value adjustment boards exceeds
 274 the amount retained by the department for paying these
 275 reimbursements, the department shall further reduce all
 276 reimbursement checks by a percentage sufficient to reduce total
 277 reimbursement payments to an amount equal to the amount
 278 retained.

279 (3) Any person who claims reimbursement under section 1 is
280 not eligible for the reimbursement provided by this section.

281 (4) Any person who knowingly and willfully gives false
282 information for the purpose of claiming reimbursement under this
283 section commits a misdemeanor of the first degree, punishable as
284 provided in s. 775.082, Florida Statutes, or by a fine not
285 exceeding \$5,000, or both.

286 Section 4. The Department of Revenue shall forward all
287 undeliverable reimbursement checks to the appropriate property
288 appraiser for subsequent delivery attempts.

289 Section 5. The sum of \$50,000 is appropriated from the
290 General Revenue Fund to the Administrative Trust Fund of the
291 Department of Revenue for purposes of administering this act.

292 Section 6. The sum of \$20 million is appropriated from the
293 General Revenue Fund to the Administrative Trust of the
294 Department of Revenue for purposes of paying a partial
295 reimbursement of property taxes as provided in this act.

296 Section 7. The sum of \$15 million is appropriated from the
297 General Revenue fund to the Administrative Trust Fund of the
298 Department of Revenue for the purpose of paying sales tax
299 reimbursements as provided in this act.

300 Section 8. Notwithstanding the provisions of s. 216.301,
301 Florida Statutes, and in accordance with s. 216.351, Florida
302 Statutes, the Executive Office of the Governor shall certify
303 forward on July 1 all unexpended funds appropriated pursuant to
304 this act.

305 Section 9. This act shall take effect upon becoming a law.