

Bill No. CS for SB 8-A

Barcode 545212

CHAMBER ACTION

Senate

House

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Senator Siplin moved the following amendment:

Senate Amendment

On page 5, line 5, through
page 10, line 26 delete those lines

and insert: period of 15 days or more for the purpose for
which it was constructed. However, if a property owner is
living in an uninhabitable structure because alternative
living quarters are unavailable, the owner is eligible for
reimbursement as provided in this section.

(2)(a) The property appraiser shall notify the
applicant by mail if the property appraiser determines that
the applicant is not entitled to receive the reimbursement
that he or she applied for under this section. Such
notification must be made on or before April 1, 2005. If an
applicant's application for reimbursement is not fully
granted, the applicant may file a petition with the value
adjustment board for review of that decision. The petition
must be filed with the value adjustment board on or before the
30th day following the mailing of the notice by the property

1 appraiser.

2 (b) The value adjustment board shall consider these
3 petitions as expeditiously as possible at the same time it is
4 considering denials of homestead exemptions pursuant to
5 sections 194.032 and 196.151, Florida Statutes.

6 (c) By May 10, 2005, the property appraiser shall
7 notify the Department of Revenue of the total amount of
8 reimbursements denied for which a petition with the value
9 adjustment board has been filed. The Department of Revenue
10 shall retain an amount equal to the total amount of claims
11 which had petitions filed with the value adjustment board, or
12 \$1 million, whichever is less. This retained amount shall be
13 used for the purpose of paying those claims that were denied
14 by the property appraiser but granted by a value adjustment
15 board. The Department of Revenue shall distribute the
16 remaining funds in accordance with the provisions of paragraph
17 (1)(e) to those property owners whose applications for
18 reimbursement were granted by the property appraiser.

19 (d) The Department of Revenue may not pay claims for
20 reimbursement from the retained funds until all appeals to the
21 value adjustment board have become final. If reimbursements
22 made under paragraph (1)(e) were reduced by the Department of
23 Revenue, reimbursements granted by the value adjustment boards
24 shall be reduced by the same percentage. If the total adjusted
25 reimbursements approved by the value adjustment boards exceeds
26 the amount retained by the department for paying these
27 reimbursements, the department shall further reduce all
28 reimbursement checks by a percentage sufficient to reduce
29 total reimbursement payments to an amount equal to the amount
30 retained.

31 (3) Any person who knowingly and willfully gives false

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1 information for the purpose of claiming reimbursement under
 2 this section commits a misdemeanor of the first degree,
 3 punishable as provided in section 775.082, Florida Statutes,
 4 or by a fine not exceeding \$5,000, or both.

5 Section 2. The Department of Revenue shall forward all
 6 undeliverable reimbursement checks to the certifying property
 7 appraiser for subsequent delivery attempts.

8 Section 3. The sum of \$70,000 is appropriated from the
 9 General Revenue Fund to the Administrative Trust Fund of the
 10 Department of Revenue for the purpose of administering this
 11 act.

12 Section 4. Notwithstanding the provisions of section
 13 216.301, Florida Statutes, to the contrary and in accordance
 14 with section 216.351, Florida Statutes, the Executive Office
 15 of the Governor shall, on July 1, certify forward all
 16 unexpended funds appropriated pursuant to this act.

17 Section 5. The sum of \$20 million is appropriated from
 18 the General Revenue Fund to the Administrative Trust Fund of
 19 the Department of Revenue for purposes of paying a partial
 20 reimbursement of property taxes as provided in this act.

21 Section 6. Reimbursement for sales taxes paid on
 22 mobile homes purchased to replace mobile homes damaged by a
 23 named tropical system.--

24 (1) If a mobile home is purchased to replace a mobile
 25 home that experienced major damage from a named tropical
 26 system, and if the damaged mobile home was the permanent
 27 residence of a permanent resident of this state, the state
 28 sales tax paid on the purchase of the replacement mobile home
 29 shall be reimbursed in the following manner:

30 (a) An application must be filed on or before May 1,
 31 2005, by the owner with the property appraiser in the county

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1 where the damaged mobile home was located. Failure to file
2 such application on or before May 1, 2005, constitutes a
3 waiver of any claim for reimbursement under this section. The
4 application must be filed in the manner and form prescribed by
5 the property appraiser.

6 (b) The application, attested to under oath, must
7 identify the mobile home that experienced major damage from a
8 named tropical system and the date the damage occurred.
9 Documentation of major damage and a copy of the invoice for
10 the replacement mobile home must accompany the application.
11 Such documentation may include, but is not limited to,
12 insurance information or information from the Federal
13 Emergency Management Agency or the American Red Cross
14 attesting to the major damage of the mobile home.

15 (c) Upon receipt of the application, the property
16 appraiser shall investigate the statements contained therein
17 to determine whether the applicant is entitled to
18 reimbursement under this section. If the property appraiser
19 determines that the applicant is entitled to reimbursement,
20 the property appraiser shall calculate the reimbursement
21 amount. The reimbursement shall be an amount equal to the
22 state sales tax paid on the purchase price of the replacement
23 mobile home, as determined by the tax tables of the Department
24 of Revenue, which amount may not exceed \$1,500.

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

30 (e) Upon receipt of the reimbursement lists from the
31 property appraisers, the Department of Revenue shall disburse

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1 reimbursement checks from its Administrative Trust Fund in the
 2 amounts and to the persons indicated in the reimbursement
 3 lists received from the property appraisers. Before disbursing
 4 any reimbursement checks, the Department of Revenue shall
 5 determine the total of all reimbursement requests submitted by
 6 the property appraisers. If the total amount of reimbursement
 7 requested exceeds the amount available for that purpose, the
 8 department shall reduce all reimbursement checks by a
 9 percentage sufficient to reduce total reimbursement payments
 10 to an amount equal to the appropriation, less any amount
 11 retained pursuant to paragraph (2)(c).

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

13 1. "Major damage" means that a mobile home is more
 14 than 50-percent destroyed or that a mobile home cannot be
 15 inhabited and cannot be repaired for less than the amount of
 16 its value before the named tropical system.

17 2. "Permanent residence" and "permanent resident" have
 18 the same meanings as provided in section 196.012, Florida
 19 Statutes.

20 (2)(a) The property appraiser shall notify the
 21 applicant by mail if the property appraiser determines that
 22 the applicant is not entitled to receive the reimbursement
 23 that he or she applied for under this section. Such
 24 notification must be made on or before June 1, 2005. If an
 25 applicant's application for reimbursement is not fully
 26 granted, the applicant may file a petition with the value
 27 adjustment board for review of that decision. The petition
 28 must be filed with the value adjustment board on or before the
 29 30th day following the mailing of the notice by the property
 30 appraiser.

31 (b) The value adjustment board shall consider these

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1 petitions as expeditiously as possible at the same time it is
2 considering denials of homestead exemptions pursuant to
3 sections 194.032 and 196.151, Florida Statutes.

4 (c) By July 10, 2005, the property appraiser shall
5 notify the Department of Revenue of the total amount of
6 reimbursements denied for which a petition with the value
7 adjustment board has been filed. The Department of Revenue
8 shall retain an amount equal to the total amount of claims
9 which had petitions filed with the value adjustment board, or
10 \$665,000, whichever is less. This retained amount shall be
11 used for the purpose of paying those claims that were denied
12 by the property appraiser but granted by a value adjustment
13 board. The Department of Revenue shall distribute the
14 remaining funds in accordance with the provisions of paragraph
15 (1)(e) to those mobile home owners whose applications for
16 reimbursement were granted by the property appraiser.

17 (d) The Department of Revenue may not pay claims for
18 reimbursement from the retained funds until all appeals to the
19 value adjustment board have become final. If reimbursements
20 made under paragraph (1)(e) were reduced by the Department of
21 Revenue, reimbursements granted by the value adjustment boards
22 shall be reduced by the same percentage. If the total adjusted
23 reimbursements approved by the value adjustment boards exceeds
24 the amount retained by the department for paying these
25 reimbursements, the department shall further reduce all
26 reimbursement checks by a percentage sufficient to reduce
27 total reimbursement payments to an amount equal to the amount
28 retained.

29 (3) Any person who claims reimbursement under section
30 1 of this act is not eligible for the reimbursement provided
31 by this section.

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

6 Section 7. The sum of \$50 million is appropriated from
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