

By Senator Atwater

41-474F-05

1 A bill to be entitled
2 An act relating to relief for persons whose
3 primary residences were damaged by a named
4 tropical system; providing for reimbursement of
5 a portion of the ad valorem tax levied on a
6 house or other residential building if the
7 building is rendered uninhabitable due to a
8 named tropical system; requiring that
9 application for such reimbursement be made with
10 the property appraiser; providing application
11 requirements; requiring that the property owner
12 provide documentation that the property was
13 uninhabitable; requiring each property
14 appraiser to determine an applicant's
15 entitlement to reimbursement and the
16 reimbursement amount; providing a formula for
17 calculating the reimbursement amount; limiting
18 the reimbursement amount; requiring property
19 appraisers to submit reimbursement lists to the
20 Chief Financial Officer by a specified date;
21 requiring the Chief Financial Officer to
22 calculate reimbursements in conformance with
23 the amount appropriated and disperse
24 reimbursement checks accordingly; providing a
25 definition; providing a penalty for giving
26 false information; providing an appropriation;
27 providing an effective date.

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29 Be It Enacted by the Legislature of the State of Florida:
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1 Section 1. Reimbursement for ad valorem taxes levied
2 on residential property rendered uninhabitable due to a named
3 tropical system.--

4 (1) If a house or other residential building or
5 structure that has been granted the homestead exemption under
6 section 196.031, Florida Statutes, is damaged so that it is
7 rendered uninhabitable due to a named tropical system during
8 2004, the ad valorem taxes levied for that house or other
9 residential building for the 2004 tax year shall be partially
10 reimbursed in the following manner:

11 (a) An application must be filed by the owner with the
12 property appraiser in the county where the property is located
13 on or before March 1, 2005. Failure to file such application
14 on or before March 1, 2005, constitutes a waiver of any claim
15 for partial reimbursement under this section. The application
16 must be filed in the manner and form prescribed by the
17 property appraiser.

18 (b) The application, attested to under oath, must
19 identify the property rendered uninhabitable by a named
20 tropical system, the date the damage occurred, and the number
21 of days the property was uninhabitable. Documentation
22 supporting the claim that the property was uninhabitable must
23 accompany the application. Such documentation may include, but
24 is not limited to, utility bills, insurance information,
25 contractors' statements, building permit applications, or
26 building inspection certificates of occupancy.

27 (c) Upon receipt of the application, the property
28 appraiser shall investigate the statements contained therein
29 to determine whether the applicant is entitled to a partial
30 reimbursement under this section. If the property appraiser
31 determines that the applicant is entitled to such

1 reimbursement, the property appraiser shall calculate the
2 reimbursement amount. The reimbursement shall be an amount
3 equal to the total ad valorem taxes levied on the homestead
4 property for the 2004 tax year, multiplied by a ratio equal to
5 the number of days the property was uninhabitable in 2004
6 divided by 366. However, the amount of reimbursement may not
7 exceed \$2,000.

8 (d) The property appraiser shall compile a list of
9 property owners entitled to a partial reimbursement. The list
10 shall be submitted to the Chief Financial Officer by April 1,
11 2005, in the manner and form prescribed by the Chief Financial
12 Officer.

13 (e) Upon receipt of the reimbursement lists from the
14 property appraisers, the Chief Financial Officer shall
15 disperse reimbursement checks from general revenue in the
16 amounts and to the persons indicated in the reimbursement
17 lists received from the property appraisers. Before dispersing
18 any reimbursement checks, the Chief Financial Officer shall
19 determine the total of all reimbursement requests submitted by
20 the property appraisers. If the total amount of reimbursement
21 requested exceeds the amount appropriated for that purpose in
22 section 2., the Chief Financial Officer shall reduce all
23 reimbursement checks by a percentage sufficient to reduce
24 total reimbursement payments to an amount equal to the
25 appropriation.

26 (f) As used in this section, the term "uninhabitable"
27 means that a building or structure cannot be used for the
28 purpose for which it was constructed during a period of 60
29 days or more. However, if a property owner is living in an
30 uninhabitable structure because alternative living quarters
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1 are unavailable, the owner is eligible for reimbursement as
2 provided in this section.

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

8 Section 2. The sum of \$20 million is appropriated from
9 the General Revenue Fund to the Department of Financial
10 Services for purposes of paying a partial reimbursement of
11 property taxes as provided in this act.

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

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16 SENATE SUMMARY

17 Provides for property owners to receive reimbursement for
18 property tax levied on certain uninhabitable residential
19 properties due to a named tropical system. Provides
20 application requirements for the reimbursement. Requires
21 that the property owner provide documentation. Requires
22 the property appraisers to determine an applicant's
entitlement to reimbursement. Limits the reimbursement
amounts. Requires the Chief Financial Officer to
calculate reimbursements in conformance with the amount
appropriated and to disperse reimbursement checks
accordingly. (See bill for details.)

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