

1 A bill to be entitled

2 An act relating to relief for persons or businesses whose  
3 property was damaged by a named tropical system; providing  
4 for reimbursement of a portion of the ad valorem tax  
5 levied on a house or other residential nonhomestead  
6 building or commercial real property if the building or  
7 property is rendered unusable or uninhabitable due to a  
8 named tropical system; requiring that application for such  
9 reimbursement be made with the property appraiser;  
10 providing application requirements; requiring that the  
11 property owner provide documentation that the property was  
12 unusable or uninhabitable; requiring each property  
13 appraiser to determine an applicant's entitlement to  
14 reimbursement and the reimbursement amount; providing a  
15 formula for calculating the reimbursement amount; limiting  
16 the reimbursement amount; requiring property appraisers to  
17 submit reimbursement lists to the Department of Revenue by  
18 a specified date; requiring the Department of Revenue to  
19 determine the total reimbursement payments; providing a  
20 definition; authorizing an applicant to file a petition  
21 with the value adjustment board if the application for  
22 reimbursement is not fully granted; requiring that the  
23 department retain funds for the purpose of paying claims  
24 that are subsequently granted by a value adjustment board;  
25 providing a penalty for giving false information;  
26 requiring that undeliverable reimbursement checks be  
27 forwarded to the certifying property appraiser; providing  
28 appropriations; providing for certifying forward

HB 0471

2005

29 unexpended funds; providing for reimbursement of the state  
30 sales tax paid on the purchase of certain mobile homes to  
31 replace mobile homes that experienced major damage from a  
32 named tropical system; requiring that application for such  
33 reimbursement be made with the property appraiser;  
34 providing application requirements; requiring that the  
35 property owner provide documentation of damage to the  
36 mobile home; requiring each property appraiser to  
37 determine an applicant's entitlement to reimbursement and  
38 the reimbursement amount; limiting the reimbursement  
39 amount; requiring property appraisers to submit  
40 reimbursement lists to the Department of Revenue by a  
41 specified date; requiring the Department of Revenue to  
42 determine the total reimbursement payments; providing  
43 definitions; authorizing an applicant to file a petition  
44 with the value adjustment board if the application for  
45 reimbursement is not fully granted; requiring that the  
46 department retain funds for the purpose of paying claims  
47 that are subsequently granted by a value adjustment board;  
48 providing a penalty for giving false information;  
49 providing an appropriation; providing that the Legislature  
50 intends for payments made under the act to be considered  
51 disaster relief for purposes of the Internal Revenue Code;  
52 providing an effective date.

53  
54 Be It Enacted by the Legislature of the State of Florida:

55  
56 Section 1. Reimbursement for ad valorem taxes levied on

57 commercial real property or residential property other than  
 58 homestead residential property rendered unusable or  
 59 uninhabitable due to a named tropical system.--

60 (1) If commercial real property or residential property  
 61 that has not been granted the homestead exemption under s.  
 62 196.031, Florida Statutes, is damaged so that it is rendered  
 63 unusable or uninhabitable due to a named tropical system during  
 64 2004, the ad valorem taxes levied for that commercial real  
 65 property or residential property for the 2004 tax year shall be  
 66 partially reimbursed in the following manner:

67 (a) An application must be filed by the owner, on or  
 68 before August 1, 2005, with the property appraiser in the county  
 69 where the property is located. Failure to file such application  
 70 on or before August 1, 2005, constitutes a waiver of any claim  
 71 for partial reimbursement under this section. The application  
 72 must be filed in the manner and form prescribed by the property  
 73 appraiser.

74 (b) The application, attested to under oath, must identify  
 75 the property rendered unusable or uninhabitable by a named  
 76 tropical system, the date the damage occurred, and the number of  
 77 days the property was unusable or uninhabitable after the damage  
 78 occurred. Documentation supporting the claim that the property  
 79 was unusable or uninhabitable must accompany the application.  
 80 Such documentation may include, but is not limited to, utility  
 81 bills, insurance information, contractors' statements, building  
 82 permit applications, or building inspection certificates of  
 83 occupancy.

84 (c) Upon receipt of the application, the property

85 appraiser shall investigate the statements contained therein to  
86 determine whether the applicant is entitled to a partial  
87 reimbursement under this section. If the property appraiser  
88 determines that the applicant is entitled to such reimbursement,  
89 the property appraiser shall calculate the reimbursement amount.  
90 The reimbursement shall be an amount equal to the total ad  
91 valorem taxes levied on the property for the 2004 tax year,  
92 multiplied by a ratio equal to the number of days the property  
93 was unusable or uninhabitable after the damage occurred in 2004  
94 divided by 366. However, the amount of reimbursement may not  
95 exceed \$1,500.

96 (d) The property appraiser shall compile a list of  
97 property owners entitled to a partial reimbursement. The list  
98 shall be submitted to the Department of Revenue no later than  
99 September 1, 2005, through an electronic, web-based application  
100 provided by the department.

101 (e) Upon receipt of the reimbursement lists from the  
102 property appraisers, the Department of Revenue shall disburse  
103 reimbursement checks from its Administrative Trust Fund in the  
104 amounts and to the persons indicated in the reimbursement lists  
105 received from the property appraisers. Before disbursing any  
106 reimbursement checks, the Department of Revenue shall determine  
107 the total of all reimbursement requests submitted by the  
108 property appraisers. If the total amount of reimbursement  
109 requested exceeds the amount available for that purpose, the  
110 department shall reduce all reimbursement checks by a percentage  
111 sufficient to reduce total reimbursement payments to an amount  
112 equal to the appropriation, less any amount retained pursuant to

113 paragraph (2)(c).

114 (f) As used in this section, the term "unusable" or  
 115 "uninhabitable" means that a building or structure cannot be  
 116 used during a period of 60 days or more for the purpose for  
 117 which it was constructed. However, if a property owner is using  
 118 or living in an unusable or uninhabitable structure because  
 119 alternative operating or living quarters are unavailable, the  
 120 owner is eligible for reimbursement as provided in this section.

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

131 (b) The value adjustment board shall consider these  
 132 petitions as expeditiously as possible.

133 (c) By October 10, 2005, the property appraiser shall  
 134 notify the Department of Revenue of the total amount of  
 135 reimbursements denied for which a petition with the value  
 136 adjustment board has been filed. The Department of Revenue shall  
 137 retain an amount equal to the total amount of claims which had  
 138 petitions filed with the value adjustment board, or \$5 million,  
 139 whichever is less. This retained amount shall be used for the  
 140 purpose of paying those claims that were denied by the property

HB 0471

2005

141 appraiser but granted by a value adjustment board. The  
142 Department of Revenue shall distribute the remaining funds in  
143 accordance with the provisions of paragraph (1)(e) to those  
144 property owners whose applications for reimbursement were  
145 granted by the property appraiser.

146 (d) The Department of Revenue may not pay claims for  
147 reimbursement from the retained funds until all appeals to the  
148 value adjustment board have become final. If reimbursements made  
149 under paragraph (1)(e) were reduced by the Department of  
150 Revenue, reimbursements granted by the value adjustment boards  
151 shall be reduced by the same percentage. If the total adjusted  
152 reimbursements approved by the value adjustment boards exceeds  
153 the amount retained by the department for paying these  
154 reimbursements, the department shall further reduce all  
155 reimbursement checks by a percentage sufficient to reduce total  
156 reimbursement payments to an amount equal to the amount  
157 retained.

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

163 Section 2. The Department of Revenue shall forward all  
164 undeliverable reimbursement checks to the certifying property  
165 appraiser for subsequent delivery attempts.

166 Section 3. The sum of \$70,000 is appropriated from the  
167 General Revenue Fund to the Administrative Trust Fund of the  
168 Department of Revenue for the purpose of administering this act.

169           Section 4. Notwithstanding the provisions of s. 216.301,  
170 Florida Statutes, to the contrary and in accordance with s.  
171 216.351, Florida Statutes, the Executive Office of the Governor  
172 shall, on July 1, certify forward all unexpended funds  
173 appropriated pursuant to this act.

174           Section 5. The sum of \$100 million is appropriated from  
175 the General Revenue Fund to the Administrative Trust Fund of the  
176 Department of Revenue for purposes of paying a partial  
177 reimbursement of property taxes as provided in this act.

178           Section 6. Reimbursement for sales taxes paid on mobile  
179 homes purchased to replace mobile homes damaged by a named  
180 tropical system.--

181           (1) If a mobile home is purchased to replace a mobile home  
182 that experienced major damage from a named tropical system, and  
183 if the damaged mobile home was used for commercial or  
184 residential nonhomestead purposes, the state sales tax paid on  
185 the purchase of the replacement mobile home shall be reimbursed  
186 in the following manner:

187           (a) An application must be filed on or before October 1,  
188 2005, by the owner with the property appraiser in the county  
189 where the damaged mobile home was located. Failure to file such  
190 application on or before October 1, 2005, constitutes a waiver  
191 of any claim for reimbursement under this section. The  
192 application must be filed in the manner and form prescribed by  
193 the property appraiser.

194           (b) The application, attested to under oath, must identify  
195 the mobile home that experienced major damage from a named  
196 tropical system and the date the damage occurred. Documentation

197 of major damage and a copy of the invoice for the replacement  
 198 mobile home must accompany the application. Such documentation  
 199 may include, but is not limited to, insurance information or  
 200 information from the Federal Emergency Management Agency or the  
 201 American Red Cross attesting to the major damage of the mobile  
 202 home.

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

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

218 (e) Upon receipt of the reimbursement lists from the  
 219 property appraisers, the Department of Revenue shall disburse  
 220 reimbursement checks from its Administrative Trust Fund in the  
 221 amounts and to the persons indicated in the reimbursement lists  
 222 received from the property appraisers. Before disbursing any  
 223 reimbursement checks, the Department of Revenue shall determine  
 224 the total of all reimbursement requests submitted by the



225 property appraisers. If the total amount of reimbursement  
226 requested exceeds the amount available for that purpose, the  
227 department shall reduce all reimbursement checks by a percentage  
228 sufficient to reduce total reimbursement payments to an amount  
229 equal to the appropriation, less any amount retained pursuant to  
230 paragraph (2)(c).

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

232 1. "Major damage" means that a mobile home is more than  
233 50-percent destroyed or that a mobile home cannot be used for  
234 the purposes for which it was purchased or inhabited and cannot  
235 be repaired for less than the amount of its value before the  
236 named tropical system.

237 2. "Mobile home" means a mobile home as defined in s.  
238 320.01(2)(a), Florida Statutes, a manufactured home as defined  
239 in s. 320.01(2)(b), Florida Statutes, or a trailer as defined in  
240 s. 320.08(10), Florida Statutes.

241 3. "Permanent residence" and "permanent resident" have the  
242 same meanings as provided in s. 196.012, Florida Statutes.

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

253        (b) The value adjustment board shall consider these  
254 petitions as expeditiously as possible at the same time it is  
255 considering denials of homestead exemptions pursuant to ss.  
256 194.032 and 196.151, Florida Statutes.

257        (c) By July 10, 2005, the property appraiser shall notify  
258 the Department of Revenue of the total amount of reimbursements  
259 denied for which a petition with the value adjustment board has  
260 been filed. The Department of Revenue shall retain an amount  
261 equal to the total amount of claims which had petitions filed  
262 with the value adjustment board, or \$3,325,000, whichever is  
263 less. This retained amount shall be used for the purpose of  
264 paying those claims that were denied by the property appraiser  
265 but granted by a value adjustment board. The Department of  
266 Revenue shall distribute the remaining funds in accordance with  
267 the provisions of paragraph (1)(e) to those mobile home owners  
268 whose applications for reimbursement were granted by the  
269 property appraiser.

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

HB 0471

2005

281 retained.

282 (3) Any person who claims reimbursement under section 1 of  
283 this act is not eligible for the reimbursement provided by this  
284 section.

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

290 Section 7. The sum of \$75 million is appropriated from the  
291 General Revenue fund to the Administrative Trust Fund of the  
292 Department of Revenue for the purposes of paying sales tax  
293 reimbursements as provided in this act.

294 Section 8. It is the intent of the Legislature that  
295 payments made to property owners under this act shall be  
296 considered disaster-relief assistance within the meaning of  
297 section 139 of the Internal Revenue Code.

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