

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

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

52
53 Be It Enacted by the Legislature of the State of Florida:

54
55 Section 1. Reimbursement for ad valorem taxes levied on
56 residential property rendered uninhabitable due to a named

57 tropical system.--

58 (1) If a house or other residential building or structure
 59 that has been granted the homestead exemption under s. 196.031,
 60 Florida Statutes, is damaged so that it is rendered
 61 uninhabitable due to a named tropical system during 2005, the ad
 62 valorem taxes levied for that house or other residential
 63 building for the 2005 tax year shall be partially reimbursed in
 64 the following manner:

65 (a) An application must be filed by the owner, on or
 66 before March 1, 2006, with the property appraiser in the county
 67 where the property is located. Failure to file such application
 68 on or before March 1, 2006, constitutes a waiver of any claim
 69 for partial reimbursement under this section. The application
 70 must be filed in the manner and form prescribed by the property
 71 appraiser.

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

81 (c) Upon receipt of the application, the property
 82 appraiser shall investigate the statements contained therein to
 83 determine whether the applicant is entitled to a partial
 84 reimbursement under this section. If the property appraiser

85 determines that the applicant is entitled to a reimbursement,
 86 the property appraiser shall calculate the reimbursement amount.
 87 The reimbursement shall be an amount equal to the total ad
 88 valorem taxes levied on the homestead property for the 2005 tax
 89 year, multiplied by a ratio equal to the number of days the
 90 property was uninhabitable after the damage occurred in 2005
 91 divided by 365. However, the amount of reimbursement may not
 92 exceed \$1,500.

93 (d) The property appraiser shall compile a list of
 94 property owners entitled to a partial reimbursement. The list
 95 shall be submitted to the Department of Revenue no later than
 96 April 1, 2006, through an electronic, web-based application
 97 provided by the department.

98 (e) Upon receipt of the reimbursement lists from the
 99 property appraisers, the Department of Revenue shall disburse
 100 reimbursement checks from its Administrative Trust Fund in the
 101 amounts and to the persons indicated in the reimbursement lists
 102 received from the property appraisers. Before disbursing any
 103 reimbursement checks, the Department of Revenue shall determine
 104 the total of all reimbursement requests submitted by the
 105 property appraisers. If the total amount of reimbursement
 106 requested exceeds the amount available for that purpose, the
 107 department shall reduce all reimbursement checks by a percentage
 108 sufficient to reduce total reimbursement payments to an amount
 109 equal to the appropriation, less any amount retained pursuant to
 110 paragraph (2)(c).

111 (f) As used in this section, the term "uninhabitable"
 112 means that a building or structure cannot be used during a

113 period of 60 days or more for the purpose for which it was
 114 constructed. However, if a property owner is living in an
 115 uninhabitable structure because alternative living quarters are
 116 unavailable, the owner is eligible for reimbursement as provided
 117 in this section.

118 (2)(a) The property appraiser shall notify the applicant
 119 by mail if the property appraiser determines that the applicant
 120 is not entitled to receive the reimbursement that he or she
 121 applied for under this section. The notification must be made on
 122 or before April 1, 2006. If an applicant's application for
 123 reimbursement is not fully granted, the applicant may file a
 124 petition with the value adjustment board for review of that
 125 decision. The petition must be filed with the value adjustment
 126 board on or before the 30th day following the mailing of the
 127 notice by the property appraiser.

128 (b) The value adjustment board shall consider these
 129 petitions as expeditiously as possible at the same time it is
 130 considering denials of homestead exemptions pursuant to ss.
 131 194.032 and 196.151, Florida Statutes.

132 (c) By May 10, 2006, the property appraiser shall notify
 133 the Department of Revenue of the total amount of reimbursements
 134 denied for which a petition with the value adjustment board has
 135 been filed. The Department of Revenue shall retain an amount
 136 equal to the total amount of claims which had petitions filed
 137 with the value adjustment board, or \$1 million, whichever is
 138 less. This retained amount shall be used for the purpose of
 139 paying those claims that were denied by the property appraiser
 140 but granted by a value adjustment board. The Department of

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

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

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

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

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

168 Section 4. Notwithstanding the provisions of s. 216.301,

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

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

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

180 (1) If a mobile home is purchased to replace a mobile home
 181 that experienced major damage from a named tropical system, and
 182 if the damaged mobile home was the permanent residence of a
 183 permanent resident of this state, the state sales tax paid on
 184 the purchase of the replacement mobile home shall be reimbursed
 185 in the following manner:

186 (a) An application must be filed on or before May 1, 2006,
 187 by the owner with the property appraiser in the county in which
 188 the damaged mobile home was located. Failure to file an
 189 application on or before May 1, 2006, constitutes a waiver of
 190 any claim for reimbursement under this section. The application
 191 must be filed in the manner and form prescribed by the property
 192 appraiser.

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

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

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

212 (d) The property appraiser shall compile a list of mobile
 213 home owners entitled to reimbursement. The list shall be
 214 submitted to the Department of Revenue by June 1, 2006, through
 215 an electronic, web-based application provided by the department.

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

225 department shall reduce all reimbursement checks by a percentage
 226 sufficient to reduce total reimbursement payments to an amount
 227 equal to the appropriation, less any amount retained pursuant to
 228 paragraph (2)(c).

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

230 1. "Major damage" means that a mobile home is more than
 231 50-percent destroyed or that a mobile home cannot be inhabited
 232 and cannot be repaired for less than the amount of its value
 233 before the named tropical system.

234 2. "Mobile home" means a mobile home as defined in s.
 235 320.01(2)(a), Florida Statutes, a manufactured home as defined
 236 in s. 320.01(2)(b), Florida Statutes, or a trailer as defined in
 237 s. 320.08(10), Florida Statutes.

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

240 (2)(a) The property appraiser shall notify the applicant
 241 by mail if the property appraiser determines that the applicant
 242 is not entitled to receive the reimbursement that he or she
 243 applied for under this section. The notification must be made on
 244 or before June 1, 2006. If an applicant's application for
 245 reimbursement is not fully granted, the applicant may file a
 246 petition with the value adjustment board for review of that
 247 decision. The petition must be filed with the value adjustment
 248 board on or before the 30th day following the mailing of the
 249 notice by the property appraiser.

250 (b) The value adjustment board shall consider these
 251 petitions as expeditiously as possible at the same time it is
 252 considering denials of homestead exemptions pursuant to ss.

253 194.032 and 196.151, Florida Statutes.

254 (c) By July 10, 2006, 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 the purpose of paying
 261 those claims that were denied by the property appraiser but
 262 granted by a value adjustment board. The Department of Revenue
 263 shall distribute the remaining funds in accordance with the
 264 provisions 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 may 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 of
 280 this act is not eligible for the reimbursement provided by this

281 section.

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

287 Section 7. The sum of \$15 million is appropriated from the
288 General Revenue fund to the Administrative Trust Fund of the
289 Department of Revenue for the purposes of paying sales tax
290 reimbursements as provided in this act.

291 Section 8. It is the intent of the Legislature that
292 payments made to residents under this act shall be considered
293 disaster-relief assistance within the meaning of section 139 of
294 the Internal Revenue Code.

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