

Bill No. SB 158

Barcode 963088

CHAMBER ACTION

Senate

House

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The Committee on Finance and Tax (Geller) recommended the following amendment:

**Senate Amendment (with title amendment)**

On page 1, between lines 27 and 28,

insert:

Section 2. Refund of property taxes upon destruction or damage related to tornadoes.--

(1) As used in this section, the term "house or other residential building or structure" does not include amenities that are not essential to use and occupancy, such as detached utility buildings, bulkheads, fences, detached carports, swimming pools, or other similar items or property.

(2) If a house or other residential building or structure on land was damaged or destroyed between January 1, 2007, and February 15, 2007, due to a tornado and, as a result, the house or other residential building or structure, or some self-sufficient unit within the residential building or structure cannot be used and occupied for 60 days or more, upon application filed with the property appraiser, the 2007

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1 property taxes may be partially refunded in the following  
2 manner:

3 (a) The owner must file an application with the  
4 property appraiser before June 1, 2008. Failure to file an  
5 application before that date constitutes a waiver of any claim  
6 for partial refund under this section.

7 (b) The application must identify the property that  
8 was destroyed or damaged and specify the date the destruction  
9 or damage occurred and the number of months in 2007 of loss of  
10 use and occupancy.

11 (c) The application must be verified under oath under  
12 penalty of perjury.

13 (d) Upon receipt of the application, the property  
14 appraiser shall investigate the statements contained therein  
15 to determine whether the applicant is entitled to a partial  
16 refund under this section. If the property appraiser  
17 determines that the applicant is entitled to a partial refund,  
18 he or she shall issue an official written statement to the tax  
19 collector which contains:

20 1. The number of months in 2007 that the house or  
21 other residential building or structure, or some  
22 self-sufficient unit within the residential building or  
23 structure, was not capable of use and occupancy. In  
24 calculating the number of months, the property appraiser shall  
25 consider each 30-day period as a month. Partial periods of 15  
26 days or less may not be considered, but partial periods of 16  
27 days to 29 days shall be calculated as a 30-day period.

28 2. The value of the house or other residential  
29 building or structure before the damage or destruction, as  
30 determined by the property appraiser.

31 3. Total taxes due on the house or other residential

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1 building or structure as reduced, based on the ratio that the  
2 number of months of loss of use and occupancy bears to 12  
3 months.

4 4. The amount of refund in taxes.

5 (e) Upon receipt of the written statement from the  
6 property appraiser, the tax collector shall refund taxes on  
7 the property shown on the tax collection roll in the amount of  
8 refund shown by the property appraiser.

9 (f) By September 1, 2008, the tax collector shall  
10 notify the board of county commissioners and the Department of  
11 Revenue of the total reduction in taxes for all property that  
12 received a partial refund of taxes under this section for the  
13 preceding tax year.

14 (3) This section expires October 1, 2008.

15  
16 (Redesignate subsequent sections.)

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19 ===== T I T L E A M E N D M E N T =====

20 And the title is amended as follows:

21 On page 1, line 6,

22  
23 insert:

24 providing for refunds of certain property taxes  
25 for residential property damaged or destroyed  
26 by a tornado during a specified period;  
27 requiring the filing of an application for such  
28 refund with the property appraiser before a  
29 specified deadline; providing requirements for  
30 such application; requiring the property  
31 appraiser to investigate the contents of

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1 applications received; requiring the property  
2 appraiser to provide an official written  
3 statement to the applicant under certain  
4 circumstances; requiring such written statement  
5 to contain certain information; requiring the  
6 tax collector to refund taxes under certain  
7 circumstances and notify the board of county  
8 commissioners and the Department of Revenue of  
9 the total reduction for all property tax for  
10 the preceding tax years; providing for the  
11 expiration of the provisions that provide for  
12 the refund;

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