

By the Committee on Finance and Tax; and Senators Geller,
Haridopolos, Crist, Posey and Justice

593-2579-07

1 A bill to be entitled
2 An act relating to the assessment of homestead
3 property; amending s. 193.155, F.S.; providing
4 that certain changes made to homestead property
5 for purposes of disaster preparedness do not
6 increase the assessed value of the property;
7 providing for refunds of certain property taxes
8 for residential property damaged or destroyed
9 by a tornado during a specified period;
10 requiring the filing of an application for such
11 refund with the property appraiser before a
12 specified deadline; providing requirements for
13 such application; requiring the property
14 appraiser to investigate the contents of
15 applications received; requiring the property
16 appraiser to provide an official written
17 statement to the applicant under certain
18 circumstances; requiring such written statement
19 to contain certain information; requiring the
20 tax collector to refund taxes under certain
21 circumstances and notify the board of county
22 commissioners and the Department of Revenue of
23 the total reduction for all property tax for
24 the preceding tax years; providing for the
25 expiration of the provisions that provide for
26 the refund; amending s. 193.1551, F.S.;
27 providing for provisions governing the
28 assessment of homestead property damaged in
29 certain named storms to apply to properties in
30 which repairs are commenced by January 1, 2008;
31 providing effective dates.

1 Be It Enacted by the Legislature of the State of Florida:

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3 Section 1. Executive January 1, 2008, paragraph (a) of
4 subsection (4) of section 193.155, Florida Statutes, is
5 amended to read:

6 193.155 Homestead assessments.--Homestead property
7 shall be assessed at just value as of January 1, 1994.
8 Property receiving the homestead exemption after January 1,
9 1994, shall be assessed at just value as of January 1 of the
10 year in which the property receives the exemption.

11 (4)(a) Except as provided in paragraph (b), changes,
12 additions, or improvements to homestead property, except the
13 addition of storm shutters, impact-resistant glazing,
14 hurricane clips and straps, or generators for purposes of
15 disaster preparedness, shall be assessed at just value as of
16 the first January 1 after the changes, additions, or
17 improvements are substantially completed. The addition of
18 storm shutters, impact-resistant glazing, hurricane clips and
19 straps, or generators for purposes of disaster preparedness
20 shall not increase the assessed value of homestead property.

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

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

28 (2) If a house or other residential building or
29 structure on land was damaged or destroyed between January 1,
30 2007, and February 15, 2007, due to a tornado and, as a
31 result, the house or other residential building or structure,

1 or some self-sufficient unit within the residential building
2 or structure cannot be used and occupied for 60 days or more,
3 upon application filed with the property appraiser, the 2007
4 property taxes may be partially refunded in the following
5 manner:

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

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

14 (c) The application must be verified under oath under
15 penalty of perjury.

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

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

4 3. Total taxes due on the house or other residential
5 building or structure as reduced, based on the ratio that the
6 number of months of loss of use and occupancy bears to 12
7 months.

8 4. The amount of refund in taxes.

9 (e) Upon receipt of the written statement from the
10 property appraiser, the tax collector shall refund taxes on
11 the property shown on the tax collection roll in the amount of
12 refund shown by the property appraiser.

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

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

19 Section 3. Section 193.1551, Florida Statutes, is
20 amended to read:

21 193.1551 Assessment of certain homestead property
22 damaged in 2004 named storms.--Notwithstanding the provisions
23 of s. 193.155(4), the assessment at just value for changes,
24 additions, or improvements to homestead property rendered
25 uninhabitable in one or more of the named storms of 2004 shall
26 be limited to the square footage exceeding 110 percent of the
27 homestead property's total square footage. Additionally, homes
28 having square footage of 1,350 square feet or less which were
29 rendered uninhabitable may rebuild up to 1,500 total square
30 feet and the increase in square footage shall not be
31 considered as a change, an addition, or an improvement that is

1 subject to assessment at just value. The provisions of this
2 section are limited to homestead properties in which repairs
3 are commenced ~~completed~~ by January 1, 2008, and apply
4 retroactively to January 1, 2005.

5 Section 4. Except as otherwise expressly provided in
6 this act, this act shall take effect upon becoming a law.

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8 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
9 COMMITTEE SUBSTITUTE FOR
10 SB 158

11 The Committee Substitute made the following changes to SB 158:

- 12 1. Provides for a refund of property taxes upon destruction
13 or damage of a house or other residential building
14 between January 1, 2007, and February 15, 2007, due to a
15 tornado.
16 2. Changes the requirement that the provisions of s.
17 193.1551, F.S., related to homestead property rendered
18 uninhabitable by a named storm of 2004, are limited to
19 homestead properties in which repairs are completed by
20 January 1, 2008, to commenced by January 1, 2008.
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