

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative(s) Patterson offered the following:

2  
3 **Amendment (with title amendment)**

4 On page 63, line 17, through page 65, line 15,  
5 remove: all of said lines,

6  
7 and insert:

8 Section 38. Reimbursement of ad valorem taxes levied on  
9 residential property rendered uninhabitable due to tornadoes.--

10 (1) If a house or other residential building or structure  
11 that has been granted the homestead exemption under s. 196.031,  
12 Florida Statutes, is damaged so that it is rendered  
13 uninhabitable due to a tornado on December 25, 2006, or February  
14 2, 2007, the ad valorem taxes levied for that house or other  
15 residential building for the 2006 or 2007 tax year,

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16 respectively, shall be partially reimbursed in the following  
17 manner:

18 (a) An application must be filed by the owner, on or  
19 before October 1 of the year following the year in which the  
20 tornado occurred, with the property appraiser in the county  
21 where the property is located. Failure to file such application  
22 on or before the applicable deadline constitutes a waiver of any  
23 claim for partial reimbursement under this section. The  
24 application must be filed in the manner and form prescribed by  
25 the property appraiser.

26 (b) The application, attested to under oath, must identify  
27 the property rendered uninhabitable by a tornado, the date the  
28 damage occurred, and the number of days the property was  
29 uninhabitable after the damage occurred. Documentation  
30 supporting the claim that the property was uninhabitable must  
31 accompany the application. Such documentation may include, but  
32 is not limited to, utility bills, insurance information,  
33 contractors' statements, building permit applications, or  
34 building inspection certificates of occupancy.

35 (c) Upon receipt of the application, the property  
36 appraiser shall investigate the statements contained in the  
37 application to determine whether the applicant is entitled to a  
38 partial reimbursement under this section. If the property  
39 appraiser determines that the applicant is entitled to such  
40 reimbursement, the property appraiser shall calculate the  
41 reimbursement amount. The reimbursement shall be an amount equal  
42 to the total ad valorem taxes levied on the homestead property  
43 for the applicable tax year, multiplied by a ratio equal to the

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44 number of days the property was uninhabitable after the damage  
45 occurred in the applicable year divided by 366. However, the  
46 amount of reimbursement may not exceed \$1,500.

47 (d) The property appraiser shall compile a list of  
48 property owners entitled to a partial reimbursement. The list  
49 shall be submitted to the Department of Revenue no later than  
50 November 1 of the year following the year in which the tornado  
51 occurred through an electronic, web-based application provided  
52 by the department.

53 (e) Upon receipt of the reimbursement lists from the  
54 property appraisers, the department shall disburse reimbursement  
55 checks from its Administrative Trust Fund in the amounts and to  
56 the persons indicated in the reimbursement lists received from  
57 the property appraisers. Before disbursing any reimbursement  
58 checks, the department shall determine the total amount of all  
59 reimbursement requests submitted by the property appraisers. If  
60 the total amount of reimbursements requested exceeds the amount  
61 available for that purpose, the department shall reduce all  
62 reimbursement checks by a percentage sufficient to reduce total  
63 reimbursement payments to an amount equal to the appropriation,  
64 less any amount retained pursuant to paragraph (2) (c).

65 (f) As used in this section, the term "uninhabitable"  
66 means a building or structure cannot be used during a period of  
67 60 days or more for the purpose for which it was constructed.  
68 However, if a property owner is living in an uninhabitable  
69 structure because alternative living quarters are unavailable,  
70 the owner is eligible for reimbursement as provided in this  
71 section.

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72       (2) (a) The property appraiser shall notify the applicant  
73 by mail if the property appraiser determines that the applicant  
74 is not entitled to receive the reimbursement that he or she  
75 applied for under this section. Such notification shall be made  
76 on or before November 1 of the year following the year in which  
77 the tornado occurred. If an applicant's application for  
78 reimbursement is not fully granted, the applicant may file a  
79 petition with the value adjustment board for review of that  
80 decision. The petition must be filed with the value adjustment  
81 board on or before the 30th day after the mailing of the notice  
82 by the property appraiser.

83       (b) The value adjustment board shall consider these  
84 petitions as expeditiously as possible at the same time the  
85 board considers denials of homestead exemptions pursuant to ss.  
86 194.032 and 196.151, Florida Statutes.

87       (c) By December 1 of the year following the year in which  
88 the tornado occurred, the property appraiser shall notify the  
89 department of the total amount of reimbursements denied for  
90 which a petition with the value adjustment board has been filed.  
91 The department shall retain an amount equal to the total amount  
92 of claims for which petitions had been filed with the value  
93 adjustment board or \$1 million, whichever is less. The retained  
94 amount shall be used for the purpose of paying those claims that  
95 were denied by the property appraiser but granted by a value  
96 adjustment board. The department shall distribute the remaining  
97 funds in accordance with the provisions of paragraph (1) (e) to  
98 those property owners whose applications for reimbursement were  
99 granted by the property appraiser.

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100       (d) The department may not pay claims for reimbursement  
101 from the retained funds until all appeals to the value  
102 adjustment board have become final. If reimbursements made under  
103 paragraph (1)(e) were reduced by the department, reimbursements  
104 granted by value adjustment boards shall be reduced by the same  
105 percentage. If the total adjusted reimbursements approved by  
106 value adjustment boards exceeds the amount retained by the  
107 department for paying these reimbursements, the department shall  
108 further reduce all reimbursement checks by a percentage  
109 sufficient to reduce total reimbursement payments to an amount  
110 equal to the amount retained.

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

116       Section 39. Reimbursement for sales taxes paid on mobile  
117 homes purchased to replace mobile homes damaged by a tornado.--

118       (1) If a mobile home is purchased to replace a mobile home  
119 that experienced major damage from a tornado that occurred on  
120 December 25, 2006, or February 2, 2007, and if the damaged  
121 mobile home was the permanent residence of a permanent resident  
122 of this state, the state sales tax paid on the purchase of the  
123 replacement mobile home shall be reimbursed in the following  
124 manner:

125       (a) An application must be filed on or before October 1,  
126 2007, by the owner with the property appraiser in the county  
127 where the damaged mobile home was located. Failure to file such

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128 application on or before October 1, 2007, constitutes a waiver  
129 of any claim for reimbursement under this section. The  
130 application must be filed in the manner and form prescribed by  
131 the property appraiser.

132 (b) The application, attested to under oath, must identify  
133 the mobile home that experienced major damage from a tornado  
134 that occurred on December 25, 2006, or February 2, 2007, and the  
135 date the damage occurred. Documentation of major damage and a  
136 copy of the invoice for the replacement mobile home must  
137 accompany the application. Such documentation may include, but  
138 is not limited to, insurance information or information from the  
139 Federal Emergency Management Agency or the American Red Cross  
140 attesting to the major damage of the mobile home.

141 (c) Upon receipt of the application, the property  
142 appraiser shall investigate the statements contained in the  
143 application to determine whether the applicant is entitled to  
144 reimbursement under this section. If the property appraiser  
145 determines that the applicant is entitled to reimbursement, the  
146 property appraiser shall calculate the reimbursement amount. The  
147 reimbursement shall be an amount equal to the state sales tax  
148 paid on the purchase price of the replacement mobile home, as  
149 determined by the tax tables of the Department of Revenue, which  
150 amount may not exceed \$1,500.

151 (d) The property appraiser shall compile a list of mobile  
152 home owners entitled to reimbursement under this section. The  
153 list shall be submitted to the Department of Revenue by November  
154 1, 2007, through an electronic, web-based application provided  
155 by the department.

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156 (e) Upon receipt of the reimbursement lists from the  
157 property appraisers, the department shall disburse reimbursement  
158 checks from its Administrative Trust Fund in the amounts and to  
159 the persons indicated in the reimbursement lists received from  
160 the property appraisers. Before disbursing any reimbursement  
161 checks, the department shall determine the total amount of all  
162 reimbursement requests submitted by the property appraisers. If  
163 the total amount of reimbursements requested exceeds the amount  
164 available for that purpose, the department shall reduce all  
165 reimbursement checks by a percentage sufficient to reduce total  
166 reimbursement payments to an amount equal to the appropriation,  
167 less any amount retained pursuant to paragraph (2)(c).

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

169 1. "Major damage" means that a mobile home is more than  
170 50-percent destroyed or that a mobile home cannot be inhabited  
171 and cannot be repaired for less than the amount of its value  
172 before the December 25, 2006, or February 2, 2007, tornado.

173 2. "Mobile home" means a mobile home as defined in s.  
174 320.01(2)(a), Florida Statutes, a manufactured home as defined  
175 in s. 320.01(2)(b), Florida Statutes, or a trailer as defined in  
176 s. 320.08(10), Florida Statutes.

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

179 (2)(a) The property appraiser shall notify the applicant  
180 by mail if the property appraiser determines that the applicant  
181 is not entitled to receive the reimbursement that he or she  
182 applied for under this section. Such notification shall be made  
183 on or before November 1, 2007. If an applicant's application for  
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184 reimbursement is not fully granted, the applicant may file a  
185 petition with the value adjustment board for review of that  
186 decision. The petition must be filed with the value adjustment  
187 board on or before the 30th day after the mailing of the notice  
188 by the property appraiser.

189 (b) The value adjustment board shall consider these  
190 petitions as expeditiously as possible at the same time the  
191 board considers denials of homestead exemptions pursuant to ss.  
192 194.032 and 196.151, Florida Statutes.

193 (c) By December 1, 2007, the property appraiser shall  
194 notify the department of the total amount of reimbursements  
195 denied for which a petition with the value adjustment board has  
196 been filed. The department shall retain an amount equal to the  
197 total amount of claims for which petitions had been filed with  
198 the value adjustment board, or \$665,000, whichever is less. The  
199 retained amount shall be used for the purpose of paying claims  
200 that were denied by the property appraiser but granted by a  
201 value adjustment board. The department shall distribute the  
202 remaining funds in accordance with the provisions of paragraph  
203 (1) (e) to mobile home owners whose applications for  
204 reimbursement were granted by the property appraiser.

205 (d) The department may not pay claims for reimbursement  
206 from the retained funds until all appeals to the value  
207 adjustment board have become final. If reimbursements made under  
208 paragraph (1) (e) were reduced by the department, reimbursements  
209 granted by value adjustment boards shall be reduced by the same  
210 percentage. If the total adjusted reimbursements approved by  
211 value adjustment boards exceed the amount retained by the

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212 department for paying such reimbursements, the department shall  
213 further reduce all reimbursement checks by a percentage  
214 sufficient to reduce total reimbursement payments to an amount  
215 equal to the amount retained.

216 (3) Any person who claims reimbursement under section 30  
217 of this act is not eligible for the reimbursement provided by  
218 this section.

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

224 Section 40. The Department of Revenue shall forward all  
225 undeliverable reimbursement checks issued pursuant to sections  
226 38 and 39 of this act to the certifying property appraiser for  
227 subsequent delivery attempts.

228 Section 41. Notwithstanding the provisions of s. 216.301,  
229 Florida Statutes, and in accordance with s. 216.351, Florida  
230 Statutes, the Executive Office of the Governor shall, on July 1,  
231 2007, certify forward all unexpended funds appropriated pursuant  
232 to this act.

233 Section 42. It is the intent of the Legislature that  
234 payments made to residents under sections 38 and 39 of this act  
235 shall be considered disaster-relief assistance within the  
236 meaning of s. 139 of the Internal Revenue Code.

237 Section 43. The sum of \$70,000 is appropriated from the  
238 General Revenue Fund to the Administrative Trust Fund of the  
239 Department of Revenue for the purpose of administering this act.

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240           Section 44. (1) The sum of \$922,500 is appropriated from  
241 the General Revenue Fund to the Administrative Trust Fund of the  
242 Department of Revenue for purposes of paying a partial  
243 reimbursement of property taxes as provided in section 38 of  
244 this act.

245           (2) The sum of \$309,000 is appropriated from the General  
246 Revenue Fund to the Administrative Trust Fund of the Department  
247 of Revenue for the purposes of paying sales tax reimbursements  
248 as provided in section 39 of this act.

249

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

251           On page 5, line 30, through page 6, line 2,  
252 remove: all of said lines,

253

254 and insert:

255 establishing prima facie evidence; providing for reimbursement  
256 of a portion of certain ad valorem taxes on certain homestead  
257 property rendered uninhabitable under certain circumstances;  
258 providing requirements, procedures, and limitations; providing  
259 duties and responsibilities of the department, property  
260 appraisers, and value adjustment boards; providing a definition;  
261 providing criminal penalties for falsely claiming  
262 reimbursements; providing for reimbursement of a portion of  
263 sales taxes paid on certain replacement mobile homes damaged  
264 under certain circumstances; providing requirements, procedures,  
265 and limitations; providing duties and responsibilities of the  
266 department, property appraisers, and value adjustment boards;  
267 providing definitions; providing criminal penalties for falsely

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HOUSE AMENDMENT

Bill No. CS/SB 2482

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268 claiming reimbursements; requiring the department to forward  
269 undeliverable reimbursement checks to property appraisers for  
270 redelivery; requiring the Executive Office of the Governor to  
271 certify forward certain unexpended balances; providing  
272 legislative intent; providing appropriations; providing