

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative(s) Patterson, Adams, Cusack, H. Gibson, Hays,  
2 Hukill, and Pickens offered the following:

3  
4 **Substitute Amendment for Amendment (032401) to the Senate**  
5 **Bill (with title amendment)**

6 On page 63, line 17, through page 65, line 15,  
7 remove: all of said lines,

8  
9 and insert:

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

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

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17 building for the 2007 tax year shall be partially reimbursed in  
18 the following manner:

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

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

36 (c) Upon receipt of the application, the property  
37 appraiser shall investigate the statements contained in the  
38 application to determine whether the applicant is entitled to a  
39 partial reimbursement under this section. If the property  
40 appraiser determines that the applicant is entitled to such  
41 reimbursement, the property appraiser shall calculate the  
42 reimbursement amount. The reimbursement shall be an amount equal  
43 to the total ad valorem taxes levied on the homestead property  
44 for the applicable tax year, multiplied by a ratio equal to the  
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45 number of days the property was uninhabitable after the damage  
46 occurred in the applicable year divided by 365. However, the  
47 amount of reimbursement may not exceed \$1,500.

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

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

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

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

84       (b) The value adjustment board shall consider these  
85 petitions as expeditiously as possible.

86       (c) By April 1 of the year following the year in which the  
87 tornado occurred, the property appraiser shall notify the  
88 department of the total amount of reimbursements denied for  
89 which a petition with the value adjustment board has been filed.  
90 The department shall retain an amount equal to the total amount  
91 of claims for which petitions had been filed with the value  
92 adjustment board or \$922,500, whichever is less. The retained  
93 amount shall be used for the purpose of paying those claims that  
94 were denied by the property appraiser but granted by a value  
95 adjustment board. The department shall distribute the remaining  
96 funds in accordance with the provisions of paragraph (1) (e) to  
97 those property owners whose applications for reimbursement were  
98 granted by the property appraiser.

99       (d) The department may not pay claims for reimbursement  
100 from the retained funds until all appeals to the value

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101 adjustment board have become final. The property appraiser for  
102 each county submitting a list of homeowners entitled to  
103 reimbursement under this section shall notify the department  
104 after all appeals to the value adjustment board of that county  
105 have become final. If reimbursements made under paragraph (1)(e)  
106 were reduced by the department, reimbursements granted by value  
107 adjustment boards shall be reduced by the same percentage.

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

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

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

122 (a) An application must be filed on or before October 1,  
123 2007, by the owner with the property appraiser in the county  
124 where the damaged mobile home was located. Failure to file such  
125 application on or before October 1, 2007, constitutes a waiver  
126 of any claim for reimbursement under this section. The  
127 application must be filed in the manner and form prescribed by  
128 the property appraiser.

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

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

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

153       (e) Upon receipt of the reimbursement lists from the  
154 property appraisers, the department shall disburse reimbursement  
155 checks from its Administrative Trust Fund in the amounts and to  
156 the persons indicated in the reimbursement lists received from

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157 the property appraisers. Before disbursing any reimbursement  
158 checks, the department shall determine the total amount of all  
159 reimbursement requests submitted by the property appraisers. If  
160 the total amount of reimbursements requested exceeds the amount  
161 available for that purpose, the department shall reduce all  
162 reimbursement checks by a percentage sufficient to reduce total  
163 reimbursement payments to an amount equal to the appropriation,  
164 less any amount retained pursuant to paragraph (2)(c).

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

166 1. "Major damage" means that a mobile home is more than  
167 50-percent destroyed or that a mobile home cannot be inhabited  
168 and cannot be repaired for less than the amount of its value  
169 before the December 25, 2006, or February 2, 2007, tornado.

170 2. "Mobile home" means a mobile home as defined in s.  
171 320.01(2)(a), Florida Statutes, a manufactured home as defined  
172 in s. 320.01(2)(b), Florida Statutes, or a trailer as defined in  
173 s. 320.08(10), Florida Statutes.

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

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

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184 board on or before the 30th day after the mailing of the notice  
185 by the property appraiser.

186 (b) The value adjustment board shall consider these  
187 petitions as expeditiously as possible.

188 (c) By December 1, 2007, the property appraiser shall  
189 notify the department of the total amount of reimbursements  
190 denied for which a petition with the value adjustment board has  
191 been filed. The department shall retain an amount equal to the  
192 total amount of claims for which petitions had been filed with  
193 the value adjustment board, or \$309,000, whichever is less. The  
194 retained amount shall be used for the purpose of paying claims  
195 that were denied by the property appraiser but granted by a  
196 value adjustment board. The department shall distribute the  
197 remaining funds in accordance with the provisions of paragraph  
198 (1)(e) to mobile home owners whose applications for  
199 reimbursement were granted by the property appraiser.

200 (d) The department may not pay claims for reimbursement  
201 from the retained funds until all appeals to the value  
202 adjustment board have become final. The property appraiser for  
203 each county submitting a list of homeowners entitled to  
204 reimbursement under this section shall notify the department  
205 after all appeals to the value adjustment board of that county  
206 have become final. If reimbursements made under paragraph (1)(e)  
207 were reduced by the department, reimbursements granted by value  
208 adjustment boards shall be reduced by the same percentage.

209 (3) Any person who claims reimbursement under section 38  
210 of this act is not eligible for the reimbursement provided by  
211 this section.

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

217       Section 40. Notwithstanding the provisions of s. 216.301,  
218 Florida Statutes, and in accordance with s. 216.351, Florida  
219 Statutes, the Executive Office of the Governor shall, on July 1,  
220 2008, certify forward all unexpended funds appropriated pursuant  
221 to this act.

222       Section 41. It is the intent of the Legislature that  
223 payments made to residents under sections 38 and 39 of this act  
224 shall be considered disaster-relief assistance within the  
225 meaning of s. 139 of the Internal Revenue Code.

226       Section 42. (1) The sum of \$922,500 is appropriated from  
227 the General Revenue Fund to the Administrative Trust Fund of the  
228 Department of Revenue for purposes of paying a partial  
229 reimbursement of property taxes as provided in section 38 of  
230 this act.

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

235  
236 ===== T I T L E   A M E N D M E N T =====

237       On page 5, line 30, through page 6, line 2,  
238 remove: all of said lines,

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240 and insert:  
241 establishing prima facie evidence; providing for reimbursement  
242 of a portion of certain ad valorem taxes on certain homestead  
243 property rendered uninhabitable under certain circumstances;  
244 providing requirements, procedures, and limitations; providing  
245 duties and responsibilities of the department, property  
246 appraisers, and value adjustment boards; providing a definition;  
247 providing criminal penalties for falsely claiming  
248 reimbursements; providing for reimbursement of a portion of  
249 sales taxes paid on certain replacement mobile homes damaged  
250 under certain circumstances; providing requirements, procedures,  
251 and limitations; providing duties and responsibilities of the  
252 department, property appraisers, and value adjustment boards;  
253 providing definitions; providing criminal penalties for falsely  
254 claiming reimbursements; requiring the Executive Office of the  
255 Governor to certify forward certain unexpended balances;  
256 providing legislative intent; providing appropriations;  
257 providing

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