

Bill No. SB 2482

Barcode 241326

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 83, line 21 and 22, delete those lines

and insert:

Section 42. 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 4. The amount of refund in taxes.

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

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

13 (3) This section takes effect upon this act becoming a
14 law and expires October 1, 2008.

15 Section 43. Except as otherwise expressly provided in
16 this act and except for this section, which shall take effect
17 upon becoming a law, this act shall take effect July 1, 2007.

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

21 And the title is amended as follows:

22 On page 7, after the semicolon,

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24 insert:

25 providing for refunds of certain property taxes
26 for residential property damaged or destroyed
27 by a tornado during a specified period;

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