

Amendment No.

CHAMBER ACTION

Senate

House



1 Representative(s) Patterson offered the following:

2

3 **Amendment to Substitute Amendment (887735)**

4 Remove lines 17-220, and insert:

5 building for the 2007 tax year shall be partially reimbursed in  
6 the following manner:

7 (a) An application must be filed by the owner, on or  
8 before February 1 of the year following the year in which the  
9 tornado occurred, with the property appraiser in the county  
10 where the property is located. Failure to file such application  
11 on or before the applicable deadline constitutes a waiver of any  
12 claim for partial reimbursement under this section. The  
13 application must be filed in the manner and form prescribed by  
14 the property appraiser.

15 (b) The application, attested to under oath, must identify  
16 the property rendered uninhabitable by a tornado, the date the  
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17 damage occurred, and the number of days the property was  
18 uninhabitable after the damage occurred. Documentation  
19 supporting the claim that the property was uninhabitable must  
20 accompany the application. Such documentation may include, but  
21 is not limited to, utility bills, insurance information,  
22 contractors' statements, building permit applications, or  
23 building inspection certificates of occupancy.

24 (c) Upon receipt of the application, the property  
25 appraiser shall investigate the statements contained in the  
26 application to determine whether the applicant is entitled to a  
27 partial reimbursement under this section. If the property  
28 appraiser determines that the applicant is entitled to such  
29 reimbursement, the property appraiser shall calculate the  
30 reimbursement amount. The reimbursement shall be an amount equal  
31 to the total ad valorem taxes levied on the homestead property  
32 for the applicable tax year, multiplied by a ratio equal to the  
33 number of days the property was uninhabitable after the damage  
34 occurred in the applicable year divided by 365. However, the  
35 amount of reimbursement may not exceed \$1,500.

36 (d) The property appraiser shall compile a list of  
37 property owners entitled to a partial reimbursement. The list  
38 shall be submitted to the Department of Revenue no later than  
39 March 1 of the year following the year in which the tornado  
40 occurred through an electronic, web-based application provided  
41 by the department.

42 (e) Upon receipt of the reimbursement lists from the  
43 property appraisers, the department shall disburse reimbursement  
44 checks from its Administrative Trust Fund in the amounts and to

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45 the persons indicated in the reimbursement lists received from  
46 the property appraisers. Before disbursing any reimbursement  
47 checks, the department shall determine the total amount of all  
48 reimbursement requests submitted by the property appraisers. If  
49 the total amount of reimbursements requested exceeds the amount  
50 available for that purpose, the department shall reduce all  
51 reimbursement checks by a percentage sufficient to reduce total  
52 reimbursement payments to an amount equal to the appropriation,  
53 less any amount retained pursuant to paragraph (2) (c).

54 (f) As used in this section, the term "uninhabitable"  
55 means a building or structure cannot be used during a period of  
56 60 days or more for the purpose for which it was constructed.  
57 However, if a property owner is living in an uninhabitable  
58 structure because alternative living quarters are unavailable,  
59 the owner is eligible for reimbursement as provided in this  
60 section.

61 (2) (a) The property appraiser shall notify the applicant  
62 by mail if the property appraiser determines that the applicant  
63 is not entitled to receive the reimbursement that he or she  
64 applied for under this section. Such notification shall be made  
65 on or before March 1 of the year following the year in which the  
66 tornado occurred. If an applicant's application for  
67 reimbursement is not fully granted, the applicant may file a  
68 petition with the value adjustment board for review of that  
69 decision. The petition must be filed with the value adjustment  
70 board on or before the 30th day after the mailing of the notice  
71 by the property appraiser.

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72        (b) The value adjustment board shall consider these  
73 petitions as expeditiously as possible.

74        (c) By April 1 of the year following the year in which the  
75 tornado occurred, the property appraiser shall notify the  
76 department of the total amount of reimbursements denied for  
77 which a petition with the value adjustment board has been filed.  
78 The department shall retain an amount equal to the total amount  
79 of claims for which petitions had been filed with the value  
80 adjustment board or \$922,500, whichever is less. The retained  
81 amount shall be used for the purpose of paying those claims that  
82 were denied by the property appraiser but granted by a value  
83 adjustment board. The department shall distribute the remaining  
84 funds in accordance with the provisions of paragraph (1)(e) to  
85 those property owners whose applications for reimbursement were  
86 granted by the property appraiser.

87        (d) The department may not pay claims for reimbursement  
88 from the retained funds until all appeals to the value  
89 adjustment board have become final. The property appraiser for  
90 each county submitting a list of homeowners entitled to  
91 reimbursement under this section shall notify the department  
92 after all appeals to the value adjustment board of that county  
93 have become final. If reimbursements made under paragraph (1)(e)  
94 were reduced by the department, reimbursements granted by value  
95 adjustment boards shall be reduced by the same percentage.

96        (3) Any person who knowingly and willfully gives false  
97 information for the purpose of claiming reimbursement under this  
98 section commits a misdemeanor of the first degree, punishable as

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99 provided in s. 775.082, Florida Statutes, or by a fine not  
100 exceeding \$5,000, or both.

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

103 (1) If a mobile home is purchased to replace a mobile home  
104 that experienced major damage from a tornado that occurred on  
105 December 25, 2006, or February 2, 2007, and if the damaged  
106 mobile home was the permanent residence of a permanent resident  
107 of this state, the state sales tax paid on the purchase of the  
108 replacement mobile home shall be reimbursed in the following  
109 manner:

110 (a) An application must be filed on or before October 1,  
111 2007, by the owner with the property appraiser in the county  
112 where the damaged mobile home was located. Failure to file such  
113 application on or before October 1, 2007, constitutes a waiver  
114 of any claim for reimbursement under this section. The  
115 application must be filed in the manner and form prescribed by  
116 the property appraiser.

117 (b) The application, attested to under oath, must identify  
118 the mobile home that experienced major damage from a tornado  
119 that occurred on December 25, 2006, or February 2, 2007, and the  
120 date the damage occurred. Documentation of major damage and a  
121 copy of the invoice for the replacement mobile home must  
122 accompany the application. Such documentation may include, but  
123 is not limited to, insurance information or information from the  
124 Federal Emergency Management Agency or the American Red Cross  
125 attesting to the major damage of the mobile home.

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126       (c) Upon receipt of the application, the property  
127 appraiser shall investigate the statements contained in the  
128 application to determine whether the applicant is entitled to  
129 reimbursement under this section. If the property appraiser  
130 determines that the applicant is entitled to reimbursement, the  
131 property appraiser shall calculate the reimbursement amount. The  
132 reimbursement shall be an amount equal to the state sales tax  
133 paid on the purchase price of the replacement mobile home, as  
134 determined by the tax tables of the Department of Revenue, which  
135 amount may not exceed \$1,500.

136       (d) The property appraiser shall compile a list of mobile  
137 home owners entitled to reimbursement under this section. The  
138 list shall be submitted to the Department of Revenue by November  
139 1, 2007, through an electronic, web-based application provided  
140 by the department.

141       (e) Upon receipt of the reimbursement lists from the  
142 property appraisers, the department shall disburse reimbursement  
143 checks from its Administrative Trust Fund in the amounts and to  
144 the persons indicated in the reimbursement lists received from  
145 the property appraisers. Before disbursing any reimbursement  
146 checks, the department shall determine the total amount of all  
147 reimbursement requests submitted by the property appraisers. If  
148 the total amount of reimbursements requested exceeds the amount  
149 available for that purpose, the department shall reduce all  
150 reimbursement checks by a percentage sufficient to reduce total  
151 reimbursement payments to an amount equal to the appropriation,  
152 less any amount retained pursuant to paragraph (2)(c).

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

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154       1. "Major damage" means that a mobile home is more than  
155 50-percent destroyed or that a mobile home cannot be inhabited  
156 and cannot be repaired for less than the amount of its value  
157 before the December 25, 2006, or February 2, 2007, tornado.

158       2. "Mobile home" means a mobile home as defined in s.  
159 320.01(2)(a), Florida Statutes, a manufactured home as defined  
160 in s. 320.01(2)(b), Florida Statutes, or a trailer as defined in  
161 s. 320.08(10), Florida Statutes.

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

164       (2)(a) The property appraiser shall notify the applicant  
165 by mail if the property appraiser determines that the applicant  
166 is not entitled to receive the reimbursement that he or she  
167 applied for under this section. Such notification shall be made  
168 on or before November 1, 2007. If an applicant's application for  
169 reimbursement is not fully granted, the applicant may file a  
170 petition with the value adjustment board for review of that  
171 decision. The petition must be filed with the value adjustment  
172 board on or before the 30th day after the mailing of the notice  
173 by the property appraiser.

174       (b) The value adjustment board shall consider these  
175 petitions as expeditiously as possible.

176       (c) By December 1, 2007, the property appraiser shall  
177 notify the department of the total amount of reimbursements  
178 denied for which a petition with the value adjustment board has  
179 been filed. The department shall retain an amount equal to the  
180 total amount of claims for which petitions had been filed with  
181 the value adjustment board, or \$309,000, whichever is less. The

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182 retained amount shall be used for the purpose of paying claims  
183 that were denied by the property appraiser but granted by a  
184 value adjustment board. The department shall distribute the  
185 remaining funds in accordance with the provisions of paragraph  
186 (1)(e) to mobile home owners whose applications for  
187 reimbursement were granted by the property appraiser.

188 (d) The department may not pay claims for reimbursement  
189 from the retained funds until all appeals to the value  
190 adjustment board have become final. The property appraiser for  
191 each county submitting a list of homeowners entitled to  
192 reimbursement under this section shall notify the department  
193 after all appeals to the value adjustment board of that county  
194 have become final. If reimbursements made under paragraph (1)(e)  
195 were reduced by the department, reimbursements granted by value  
196 adjustment boards shall be reduced by the same percentage.

197 (3) Any person who claims reimbursement under section 38  
198 of this act is not eligible for the reimbursement provided by  
199 this section.

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

205 Section 40. Notwithstanding the provisions of s. 216.301,  
206 Florida Statutes, and in accordance with s. 216.351, Florida  
207 Statutes, the Executive Office of the Governor shall, on July 1,  
208 2008, certify forward all unexpended funds appropriated pursuant

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