

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, respectively, shall be partially
18 reimbursed in 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 30
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 2007, 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