By Senator Dean

5-00394-13 2013246__

A bill to be entitled

An act relating to assistance for persons whose primary residences were damaged by Tropical Storm Debby or Hurricane Isaac; providing for reimbursement of a portion of the ad valorem tax levied on a house or other residential building if the building was rendered uninhabitable due to Tropical Storm Debby or Hurricane Isaac; requiring that application for such reimbursement be made with the property appraiser; providing application requirements; requiring that the property owner provide documentation that the property was uninhabitable; requiring each property appraiser to determine an applicant’s entitlement to reimbursement and the reimbursement amount; providing a formula for calculating the reimbursement amount; limiting the reimbursement amount; requiring property appraisers to submit reimbursement lists to the Department of Revenue by a specified date; requiring the Department of Revenue to determine the total reimbursement payments; providing a definition; authorizing an applicant to file a petition with the value adjustment board if the application for reimbursement is not fully granted; requiring that the department retain funds for the purpose of paying claims that are subsequently granted by a value adjustment board; providing a penalty for giving false information; requiring that undeliverable reimbursement checks be forwarded to the certifying property appraiser; providing for reimbursement of the state sales tax paid on the purchase of a mobile home to replace a mobile home that experienced major damage from Tropical Storm Debby or Hurricane Isaac; requiring that application for such reimbursement be made with the property appraiser; providing application requirements; requiring that a property owner provide documentation of damage to the mobile home; requiring each property appraiser to determine an applicant’s entitlement to reimbursement and the reimbursement amount; limiting the reimbursement amount; requiring property appraisers to submit reimbursement lists to the Department of Revenue by a specified date; requiring the Department of Revenue to determine the total reimbursement payments; providing definitions; authorizing an applicant to file a petition with the value adjustment board if the application for reimbursement is not fully granted; requiring that the department retain funds for the purpose of paying claims that are subsequently granted by a value adjustment board; providing a penalty for giving false information; requiring that undeliverable reimbursement checks be forwarded to the certifying property appraiser; providing appropriations; providing for certifying forward unexpended funds; providing that the Legislature intends for payments made under the act to be considered disaster relief for purposes of the Internal Revenue Code; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Reimbursement for ad valorem taxes levied on residential property rendered uninhabitable due to Tropical Storm Debby or Hurricane Isaac.—

(1) If a house or other residential building or structure that has been granted the homestead exemption under s. 196.031, Florida Statutes, was damaged so that it was rendered uninhabitable due to Tropical Storm Debby or Hurricane Isaac during 2012, the ad valorem taxes levied for that house or other residential building for the 2012 tax year shall be partially reimbursed in the following manner:

(a) An application must be filed by the owner, on or before March 1, 2014, with the property appraiser in the county where the property is located. Failure to file such application on or before March 1, 2014, constitutes a waiver of any claim for partial reimbursement under this section. The application must be filed in the manner and form prescribed by the property appraiser.

(b) The application, attested to under oath, must identify the property rendered uninhabitable by Tropical Storm Debby or Hurricane Isaac, the date that the damage occurred, and the number of days the property was uninhabitable after the damage occurred. Documentation supporting the claim that the property was uninhabitable must accompany the application. Such documentation may include, but is not limited to, utility bills, insurance information, contractors' statements, building permit applications, or building inspection certificates of occupancy.

(c) Upon receipt of the application, the property appraiser shall investigate the statements contained therein to determine whether the applicant is entitled to a partial reimbursement under this section. If the property appraiser determines that the applicant is entitled to such reimbursement, the property appraiser shall calculate the reimbursement amount. The reimbursement shall be an amount equal to the total ad valorem taxes levied on the homestead property for the 2012 tax year, multiplied by a ratio equal to the number of days the property was uninhabitable after the damage occurred in 2012 divided by 366. However, the amount of reimbursement may not exceed $1,500.

(d) The property appraiser shall compile a list of property owners entitled to a partial reimbursement. The list shall be submitted to the Department of Revenue no later than April 1, 2014, through an electronic, web-based application provided by the department.

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

(f) As used in this section, the term “uninhabitable” means

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that a building or structure cannot be used during a period of 60 days or more for the purpose for which it was constructed. However, if a property owner is living in an uninhabitable structure because alternative living quarters are unavailable, the owner is eligible for reimbursement as provided in this section.

(2)(a) The property appraiser shall notify the applicant by mail if the property appraiser determines that the applicant is not entitled to receive the reimbursement that he or she applied for under this section. Such notification must be made on or before April 1, 2014. If an applicant's application for reimbursement is not fully granted, the applicant may file a petition with the value adjustment board for review of that decision. The petition must be filed with the value adjustment board on or before the 30th day following the mailing of the notice by the property appraiser.

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

(c) By May 10, 2014, the property appraiser shall notify the Department of Revenue of the total amount of reimbursements denied for which a petition with the value adjustment board has been filed. The Department of Revenue shall retain an amount equal to the total amount of claims which had petitions filed with the value adjustment board, or $500,000, whichever is less. This retained amount shall be used for the purpose of paying those claims that were denied by the property appraiser but granted by a value adjustment board. The Department of Revenue shall distribute the remaining funds in accordance with the provisions of paragraph (1)(e) to those property owners whose applications for reimbursement were granted by the property appraiser.

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

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

Section 2. Reimbursement for sales taxes paid on mobile homes purchased to replace mobile homes damaged by Tropical Storm Debby or Hurricane Isaac.—

(1) If a mobile home is purchased to replace a mobile home that experienced major damage from Tropical Storm Debby or Hurricane Isaac during 2012, and if the damaged mobile home was the permanent residence of a permanent resident of this state, the state sales tax paid on the purchase of the replacement

<u>mobile home shall be reimbursed in the following manner:</u>

<u>(a) An application must be filed on or before May 1, 2014, by the owner with the property appraiser in the county where the damaged mobile home was located. Failure to file such application on or before May 1, 2014, constitutes a waiver of any claim for reimbursement under this section. The application must be filed in the manner and form prescribed by the property appraiser.</u>

<u>(b) The application, attested to under oath, must identify the mobile home that experienced major damage from Tropical Storm Debby or Hurricane Isaac during 2012, and the date that the damage occurred. Documentation of major damage and a copy of the invoice for the replacement mobile home must accompany the application. Such documentation may include, but is not limited to, insurance information or information from the Federal Emergency Management Agency or the American Red Cross attesting to the major damage of the mobile home.</u>

<u>(c) Upon receipt of the application, the property appraiser shall investigate the statements contained therein to determine whether the applicant is entitled to reimbursement under this section. If the property appraiser determines that the applicant is entitled to reimbursement, the property appraiser shall calculate the reimbursement amount. The reimbursement shall be an amount equal to the state sales tax paid on the purchase price of the replacement mobile home, as determined by the tax tables of the Department of Revenue, which amount may not exceed $1,500.</u>

<u>(d) The property appraiser shall compile a list of mobile home owners entitled to reimbursement. The list shall be</u>

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submitted to the Department of Revenue by June 1, 2014, through an electronic, web-based application provided by the department.

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

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

1. “Major damage” means that a mobile home is more than 50-percent destroyed or that a mobile home cannot be inhabited and cannot be repaired for less than the amount of its value before Tropical Storm Debby or Hurricane Isaac.

2. “Mobile home” means a mobile home as defined in s. 320.01(2)(a), Florida Statutes, a manufactured home as defined in s. 320.01(2)(b), Florida Statutes, or a trailer as defined in s. 320.08(10), Florida Statutes.

3. “Permanent residence” and “permanent resident” have the same meanings as provided in s. 196.012, Florida Statutes.

(2)(a) The property appraiser shall notify the applicant by mail if the property appraiser determines that the applicant is not entitled to receive the reimbursement that he or she applied for under this section. Such notification must be made on or before June 1, 2014. If an applicant's application for reimbursement is not fully granted, the applicant may file a petition with the value adjustment board for review of that decision. The petition must be filed with the value adjustment board on or before the 30th day after the mailing of the notice by the property appraiser.

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

(c) By July 10, 2014, the property appraiser shall notify the Department of Revenue of the total amount of reimbursements denied for which a petition with the value adjustment board has been filed. The Department of Revenue shall retain an amount equal to the total amount of claims which had petitions filed with the value adjustment board, or $500,000, whichever is less. This retained amount shall be used for the purpose of paying those claims that were denied by the property appraiser but granted by a value adjustment board. The Department of Revenue shall distribute the remaining funds in accordance with the provisions of paragraph (1)(e) to those mobile home owners whose applications for reimbursement were granted by the property appraiser.

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

(3) Any person who claims reimbursement under section 1 of this act is not eligible for the reimbursement provided by this section.

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

Section 3. The Department of Revenue shall forward all undeliverable reimbursement checks to the certifying property appraiser for subsequent delivery attempts.

Section 4. The sum of $70,000 is appropriated from the General Revenue Fund to the Administrative Trust Fund of the Department of Revenue for the purpose of administering this act for the 2013-2014 fiscal year.

Section 5. Notwithstanding the provisions of s. 216.301, Florida Statutes, to the contrary and in accordance with s. 216.351, Florida Statutes, the Executive Office of the Governor shall, on July 1, certify forward all unexpended funds appropriated pursuant to this act.

Section 6. The sum of $2 million is appropriated from the General Revenue Fund to the Administrative Trust Fund of the

Department of Revenue for purposes of paying a partial reimbursement of property taxes as provided in this act for the 2013-2014 fiscal year.

Section 7. The sum of $500,000 is appropriated from the General Revenue fund to the Administrative Trust Fund of the Department of Revenue for the purpose of paying sales tax reimbursements as provided in this act for the 2013-2014 fiscal year.

Section 8. It is the intent of the Legislature that payments made to residents under this act shall be considered disaster-relief assistance within the meaning of s. 139 of the Internal Revenue Code.

Section 9. This act shall take effect upon becoming a law.