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2 A bill to be entitled
3 An act relating to ad valorem taxation; creating s.
4 196.2003, F.S.; providing a short title; providing
5 definitions; providing for certain property damaged or
6 destroyed by Hurricane Irma to receive an abatement of
7 certain property taxes; specifying procedures for a
8 property owner to use in applying for an abatement of
9 taxes; requiring a property appraiser to investigate
10 the statements contained in applications that are
11 submitted; specifying procedures for a property
12 appraiser to use in notifying the tax collector when
13 an applicant is entitled to an abatement; providing
14 duties of the tax collector relating to determining
15 the amount of the disaster relief credit; requiring
16 the tax collector to reduce taxes in specified manner;
17 requiring the tax collector to notify the Department
18 of Revenue and the local governing boards of reduction
19 in taxes; prohibiting uninhabitable residential
20 parcels from having any value placed thereon;
21 providing retroactive applicability; providing for
22 expiration; providing an effective date.

23
24 Be It Enacted by the Legislature of the State of Florida:
25

26 Section 1. Section 196.2003, Florida Statutes, is created
 27 to read:

28 196.2003 Abatement of taxes for residential parcels
 29 damaged or destroyed by Hurricane Irma.-

30 (1) This section may be cited as the "Hurricane Irma Tax
 31 Relief Act."

32 (2) As used in this section, the term:

33 (a) "Damage differential" means the product arrived at by
 34 multiplying the percent change in value by a ratio, the
 35 numerator of which is the number of months the residential
 36 parcel was uninhabitable, the denominator of which is 12.

37 (b) "Disaster relief credit" means the product arrived at
 38 by multiplying the damage differential by the amount of timely
 39 paid taxes that were initially levied in 2017.

40 (c) "Percent change in value" means the percentage
 41 difference between a residential parcel's just value as of
 42 January 1, 2017, and its postdisaster just value.

43 (d) "Postdisaster just value" means the just value of a
 44 residential parcel reflecting the destruction and damage caused
 45 by Hurricane Irma.

46 (e) "Residential parcel" means that property described in
 47 s. 6(a), Art. VII of the State Constitution, except that it does
 48 not include a structure that is not essential to the use and
 49 occupancy of the property, such as a detached utility building,
 50 detached carport, detached garage, bulkhead, fence, or swimming

51 pool.

52 (f) "Uninhabitable" means the loss of use or occupancy of
53 a residential parcel for the purpose for which it was
54 constructed, as evidenced by documentation, including, but not
55 limited to, utility bills, insurance information, contractors'
56 statements, building permit applications, and building
57 inspection certificates of occupancy.

58 (3) If a residential parcel was rendered uninhabitable due
59 to damage or destruction to the property caused by Hurricane
60 Irma, taxes initially levied in 2019 may be abated in the
61 following manner:

62 (a) The property owner must file an application with the
63 property appraiser no later than March 1, 2019. A property owner
64 who fails to file an application by March 1, 2019, waives a
65 claim for abatement of taxes as a result of Hurricane Irma.

66 (b) The application shall identify the residential parcel
67 that was damaged or destroyed by Hurricane Irma and the number
68 of months the property was uninhabitable during the 2017
69 calendar year.

70 (c) The application shall be verified under oath and is
71 subject to penalty of perjury.

72 (d) Upon receipt of the application, the property
73 appraiser shall investigate the statements contained in the
74 application to determine if the applicant is entitled to an
75 abatement of taxes. If the property appraiser determines that

76 the applicant is entitled to an abatement, the property
77 appraiser shall issue an official written statement to the tax
78 collector by April 1, 2019, which provides:

79 1. The number of months during 2017 that the residential
80 parcel was uninhabitable. In calculating the number of months, a
81 period of at least 16 days is considered a full month.

82 2. The just value of the residential parcel, as determined
83 by the property appraiser on January 1, 2017.

84 3. The postdisaster just value of the residential parcel,
85 as determined by the property appraiser.

86 4. The percent change in value applicable to the
87 residential parcel.

88 (4) Upon receipt of the written statement from the
89 property appraiser, the tax collector shall calculate the damage
90 differential and disaster relief credit pursuant to this
91 section. The tax collector shall reduce the taxes initially
92 levied on the residential parcel by an amount equal to the
93 disaster relief credit. If the value of the credit exceeds the
94 taxes levied in 2019, the remaining value of the credit shall be
95 applied to taxes due in subsequent years until the value of the
96 credit is exhausted.

97 (5) No later than May 1, 2019, the tax collector shall
98 notify:

99 (a) The Department of Revenue of the total reduction in
100 taxes for all properties that received an abatement pursuant to

HB 1375

2018

101 | this section.

102 | (b) The governing board of each affected local government
103 | of the reduction in such local government's taxes that will
104 | occur pursuant to this section.

105 | (6) For purposes of this section, an uninhabitable
106 | residential parcel shall have no value placed thereon.

107 | (7) This section applies retroactively to January 1, 2017,
108 | and expires January 1, 2021.

109 | Section 2. This act shall take effect upon becoming a law.