

By Senator Passidomo

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1 A bill to be entitled
2 An act relating to ad valorem taxation; creating s.
3 196.2003, F.S.; providing definitions; providing for
4 certain property damaged or destroyed by a natural
5 disaster in 2017 to receive an abatement of certain
6 property taxes; specifying procedures for a property
7 owner to use in applying for an abatement of taxes;
8 requiring a property appraiser to investigate the
9 statements contained in applications that are
10 submitted; specifying procedures for a property
11 appraiser to use in notifying the tax collector when
12 an applicant is entitled to an abatement; providing
13 duties of the tax collector relating to determining
14 the amount of the disaster relief credit; requiring
15 the tax collector to reduce taxes in a specified
16 manner; requiring the tax collector to notify the
17 Department of Revenue and certain local governing
18 boards of the reduction in taxes; prohibiting
19 uninhabitable residential improvements from having any
20 value placed thereon; providing retroactive
21 applicability; providing for expiration; providing an
22 effective date.

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

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

28 196.2003 Abatement of taxes for residential improvements
29 damaged or destroyed by a natural disaster.-

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30 (1) As used in this section, the term:

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

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

40 (c) "Natural disaster" means:

41 1. An event for which the Governor has declared a state of
42 emergency under s. 252.36; or

43 2. A sinkhole as defined in s. 627.706.

44 (d) "Percent change in value" means the percentage
45 difference between a residential parcel's just value as of
46 January 1, 2017, and its postdisaster just value.

47 (e) "Postdisaster just value" means the just value of a
48 residential parcel reflecting the destruction and damage caused
49 by a natural disaster.

50 (f) "Residential improvement" means a residential dwelling
51 or house, but does not include a structure that is not essential
52 to the use and occupancy of the residential dwelling or house,
53 including, but not limited to, a detached utility building,
54 detached carport, detached garage, bulkhead, fence, or swimming
55 pool.

56 (g) "Uninhabitable" means the loss of use or occupancy of a
57 residential improvement for the purpose for which it was
58 constructed, as evidenced by documentation, including, but not

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59 limited to, utility bills, insurance information, contractors'
60 statements, building permit applications, or building inspection
61 certificates of occupancy.

62 (2) If a residential improvement is rendered uninhabitable
63 due to damage or destruction to the property caused by a natural
64 disaster during the 2017 calendar year, taxes initially levied
65 in 2019 may be abated in the following manner:

66 (a) The property owner must file an application with the
67 property appraiser as soon as practicable after the damage or
68 destruction occurs, but no later than March 1, 2019. A property
69 owner who fails to file an application by March 1, 2019, waives
70 a claim for abatement of taxes from that natural disaster.

71 (b) The application must identify the residential parcel on
72 which the residential improvement was damaged or destroyed by
73 the natural disaster, the natural disaster that caused the
74 damage or destruction, the date the damage or destruction
75 occurred, and the number of months the property was
76 uninhabitable during the 2017 calendar year.

77 (c) The application must be verified under oath and is
78 subject to penalty of perjury.

79 (d) Upon receipt of the application, the property appraiser
80 shall investigate the statements contained in the application to
81 determine if the applicant is entitled to an abatement of taxes.
82 If the property appraiser determines that the applicant is
83 entitled to an abatement, the property appraiser must issue an
84 official written statement to the tax collector by April 1,
85 2019, which provides:

86 1. The number of months during the calendar year that the
87 residential improvement was uninhabitable. In calculating the

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88 number of months, a period of at least 16 days is considered a
89 full month.

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

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

94 4. The percent change in value applicable to the
95 residential parcel.

96 (3) Upon receipt of the written statement from the property
97 appraiser, the tax collector shall calculate the damage
98 differential and disaster relief credit pursuant to this
99 section. The tax collector shall reduce the taxes initially
100 levied on the residential parcel by an amount equal to the
101 disaster relief credit. If the value of the credit exceeds the
102 taxes levied in 2019, the remaining value of the credit shall be
103 applied to taxes due in subsequent years until the value of the
104 credit is exhausted.

105 (4) No later than May 1, 2019, the tax collector shall
106 notify:

107 (a) The Department of Revenue of the total reduction in
108 taxes for all properties that received an abatement pursuant to
109 this section.

110 (b) The governing board of each affected local government
111 of the reduction in that local government's taxes which will
112 occur pursuant to this section.

113 (5) For purposes of this section, residential improvements
114 that are uninhabitable shall have no value placed thereon.

115 (6) This section applies retroactively to January 1, 2017,
116 and expires January 1, 2021.

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