



906400

LEGISLATIVE ACTION

| Senate | . | House |
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| Comm: RCS | . | |
| 02/10/2022 | . | |
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The Committee on Finance and Tax (Rodriguez) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Section 197.319, Florida Statutes, is created to
read:

197.319 Abatement of ad valorem taxes and non-ad valorem
assessments following destruction caused by a sudden and
unforeseen collapse.—

(1) As used in this section, the term "residential



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11 improvement” means a multistory residential building that
12 consists of at least 50 dwelling units.

13 (2) Each parcel owned and assessed as homestead property
14 under s. 193.155 or as nonhomestead residential property under
15 s. 193.1554 which is within a residential improvement that is
16 destroyed due to a sudden and unforeseen collapse of the
17 residential improvement or due to the subsequent demolition of
18 the residential improvement after such collapse is eligible for
19 an abatement of all taxes and non-ad valorem assessments for the
20 year in which the destruction occurred if the property appraiser
21 determines that the condition of the residential improvement on
22 the January 1 immediately preceding the collapse was such that
23 the residential improvement had no value due to a latent defect
24 of the property not readily discernable by inspection.

25 (a) The property appraiser shall provide to the tax
26 collector an official written statement that provides the
27 information necessary for the tax collector to abate the taxes
28 and non-ad valorem assessments for each parcel owner.

29 (b) For parcels meeting the requirements of this
30 subsection, a parcel owner is not required to remit a payment,
31 the property appraiser may not issue a notice of proposed
32 property taxes pursuant to s. 200.069, and the tax collector may
33 not issue a tax notice pursuant to s. 197.322. In lieu of the
34 notice of proposed property taxes, the property appraiser must
35 notify the taxpayer that all taxes and non-ad valorem
36 assessments have been abated for the year in which the property
37 was destroyed. If a parcel owner files a petition to the value
38 adjustment board concerning the value of the parcel for the year
39 of the collapse, the value adjustment board must dismiss the



40 petition.

41 (3) For purposes of determining the assessed value under s.
42 193.155(8) of a new homestead established by an owner of a
43 parcel within the destroyed residential improvement, the just
44 value and assessed value of the parcel on the January 1 of the
45 year preceding the year of the destruction must be used.

46 (4) Tax payments received by the tax collector for taxes
47 levied in the year of collapse on parcels meeting the
48 requirements of subsection (2) are eligible for a refund upon
49 application made to the tax collector. For purposes of this
50 subsection, the parcel owner or the parcel owner's legal
51 representative may apply for a refund.

52 (5) This section is repealed December 31, 2023, unless
53 reviewed and saved from repeal through reenactment by the
54 Legislature.

55 Section 2. This act applies retroactively to January 1,
56 2021.

57 Section 3. This act shall take effect upon becoming a law.

58
59 ===== T I T L E A M E N D M E N T =====

60 And the title is amended as follows:

61 Delete everything before the enacting clause
62 and insert:

63 A bill to be entitled
64 An act relating to abatement of ad valorem taxes and
65 non-ad valorem assessments for residential
66 improvements destroyed due to a sudden and unforeseen
67 collapse; creating s. 197.319, F.S.; defining the term
68 "residential improvement"; providing for the



69 eligibility for abatement of ad valorem taxes and non-
70 ad valorem assessments for residential improvements
71 destroyed following certain events; requiring property
72 appraisers to provide specified statements to tax
73 collectors; providing that owners of parcels meeting
74 certain requirements are not required to remit
75 payments; prohibiting property appraisers and tax
76 collectors from issuing specified notices for parcels
77 meeting certain requirements; requiring property
78 appraisers to notify taxpayers of the abatement of
79 taxes and non-ad valorem assessments under certain
80 circumstances; requiring value adjustment boards to
81 dismiss petitions under certain circumstances;
82 specifying requirements for determining the assessed
83 value of certain new homesteads; providing for a
84 refund of taxes for parcels meeting certain
85 requirements under certain circumstances; providing
86 for future repeal; providing for retroactive
87 application; providing an effective date.