

By Senator Rodriguez

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1 A bill to be entitled
2 An act relating to ad valorem tax abatement; amending
3 s. 194.032, F.S.; conforming a provision to changes
4 made by the act; creating s. 197.319, F.S.; defining
5 terms; providing for the abatement of ad valorem taxes
6 for residential improvements destroyed following
7 certain events; providing procedures and requirements
8 for filing applications for the abatement; specifying
9 requirements for property appraisers, tax collectors,
10 and the Department of Revenue; providing for
11 retroactive application; providing an effective date.

12
13 Be It Enacted by the Legislature of the State of Florida:

14
15 Section 1. Paragraph (b) of subsection (1) of section
16 194.032, Florida Statutes, is amended to read:

17 194.032 Hearing purposes; timetable.-

18 (1)

19 (b) Notwithstanding the provisions of paragraph (a), the
20 value adjustment board may meet prior to the approval of the
21 assessment rolls by the Department of Revenue, but not earlier
22 than July 1, to hear appeals pertaining to the denial by the
23 property appraiser of exemptions, tax abatements under ss.
24 197.318 and 197.319 ~~s. 197.318~~, agricultural and high-water
25 recharge classifications, classifications as historic property
26 used for commercial or certain nonprofit purposes, and deferrals
27 under subparagraphs (a)2., 3., and 4. In such event, however,
28 the board may not certify any assessments under s. 193.122 until
29 the Department of Revenue has approved the assessments in

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30 accordance with s. 193.1142 and all hearings have been held with
31 respect to the particular parcel under appeal.

32 Section 2. Section 197.319, Florida Statutes, is created to
33 read:

34 197.319 Abatement of taxes for residential improvements
35 following a destruction caused by a sudden collapse.-

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

37 (a) "Destruction" means the immediate demolition of a
38 building caused by a sudden and unforeseen collapse and the
39 subsequent demolition of remaining sections of the building
40 recognized as having experienced a major structural collapse by
41 an executive order issued by the Governor pursuant to s. 252.36.

42 (b) "Disaster relief credit" means the product arrived at
43 by multiplying the percent change in value by the amount of
44 timely paid taxes levied in the year in which the destruction
45 occurred.

46 (c) "Percent change in value" means the difference between
47 a residential parcel's just value as of January 1 of the year in
48 which the destruction occurred and its postdisaster just value
49 expressed as a percentage of the parcel's just value as of
50 January 1 of the year in which the destruction occurred.

51 (d) "Postdisaster just value" means the just value of the
52 residential parcel on January 1 of the year in which the
53 destruction occurred, reduced to reflect the just value of the
54 residential improvement as a result of the destruction. For
55 purposes of this section, residential improvements that are
56 uninhabitable shall have no value placed thereon. Postdisaster
57 just value is determined only for purposes of calculating tax
58 abatements under this section and does not determine a parcel's

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59 just value as of January 1 each year.

60 (e) "Property owner" means the person who on the date of
61 destruction holds legal title to the real property.

62 (f) "Residential improvement" means a multistory
63 residential building comprised of at least 50 dwelling units.

64 (2) If a residential improvement located in a county as
65 defined in s. 125.011(1) is destroyed following a sudden and
66 unforeseen collapse or the subsequent demolition of remaining
67 sections of the building recognized as having experienced a
68 major structural collapse by an executive order issued by the
69 Governor pursuant to s. 252.36 during the 2021 calendar year,
70 taxes levied in 2021 must be abated in the following manner:

71 (a) The property owner must file an application with the
72 property appraiser no later than May 1, 2022. A property owner
73 who fails to file an application by May 1, 2022, waives a claim
74 for abatement of taxes under this section.

75 (b) The application must identify the residential parcel on
76 which the residential improvement was destroyed and the date the
77 destruction occurred.

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

80 (d) Upon receipt of the application, the property appraiser
81 must investigate the statements contained in the application to
82 determine if the applicant is entitled to an abatement of taxes.

83 1. If the property appraiser determines that the applicant
84 is not entitled to an abatement, the applicant may file a
85 petition with the value adjustment board, pursuant to s.
86 194.011(3), requesting that the abatement be granted.

87 2. If the property appraiser determines that the applicant

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88 is entitled to an abatement, the property appraiser must issue
89 an official written statement to the tax collector by June 1,
90 2022, which provides:

91 a. The just value of the residential parcel as determined
92 by the property appraiser on January 1 of the year in which the
93 destruction occurred for which the applicant is claiming an
94 abatement.

95 b. The post-destruction just value of the residential
96 parcel as determined by the property appraiser.

97 c. The percent change in value applicable to the
98 residential parcel.

99 (3) Upon receipt of the written statement from the property
100 appraiser, the tax collector shall calculate the disaster relief
101 credit pursuant to this section and process a payment to the
102 property owner in an amount equal to the disaster relief credit.

103 (4) No later than July 1, 2022, the tax collector shall
104 notify:

105 (a) The department of the total reduction in taxes for all
106 properties that qualified for an abatement pursuant to this
107 section and the remaining amount of taxes levied for each
108 parcel. The tax collector shall include in its notification the
109 name and address of each property owner who applies for a
110 refund.

111 (b) The governing board of each affected local government
112 of the reduction in such local government's taxes pursuant to
113 this section.

114 (5) Upon notification by the tax collector, the department
115 shall process a payment to each property owner for the amount of
116 taxes levied and not reduced by the tax collector pursuant to

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117 this section, making payment from its Administrative Trust Fund.

118 (6) The department shall forward all undeliverable
119 reimbursements to the notifying tax collector for subsequent
120 delivery attempts.

121 (7) This section applies retroactively to January 1, 2021.

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