

By the Committee on Finance and Tax; and Senators Rodriguez and Pizzo

593-02948-22

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1 A bill to be entitled
2 An act relating to abatement of ad valorem taxes and
3 non-ad valorem assessments for residential
4 improvements destroyed due to a sudden and unforeseen
5 collapse; creating s. 197.319, F.S.; defining the term
6 "residential improvement"; providing for the
7 eligibility for abatement of ad valorem taxes and non-
8 ad valorem assessments for residential improvements
9 destroyed following certain events; requiring property
10 appraisers to provide specified statements to tax
11 collectors; providing that owners of parcels meeting
12 certain requirements are not required to remit
13 payments; prohibiting property appraisers and tax
14 collectors from issuing specified notices for parcels
15 meeting certain requirements; requiring property
16 appraisers to notify taxpayers of the abatement of
17 taxes and non-ad valorem assessments under certain
18 circumstances; requiring value adjustment boards to
19 dismiss petitions under certain circumstances;
20 specifying requirements for determining the assessed
21 value of certain new homesteads; providing for a
22 refund of taxes for parcels meeting certain
23 requirements under certain circumstances; providing
24 for future repeal; providing for retroactive
25 application; providing an effective date.

26
27 Be It Enacted by the Legislature of the State of Florida:

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29 Section 1. Section 197.319, Florida Statutes, is created to

593-02948-22

20221610c1

30 read:

31 197.319 Abatement of ad valorem taxes and non-ad valorem
32 assessments following destruction caused by a sudden and
33 unforeseen collapse.—

34 (1) As used in this section, the term “residential
35 improvement” means a multistory residential building that
36 consists of at least 50 dwelling units.

37 (2) Each parcel owned and assessed as homestead property
38 under s. 193.155 or as nonhomestead residential property under
39 s. 193.1554 which is within a residential improvement that is
40 destroyed due to a sudden and unforeseen collapse of the
41 residential improvement or due to the subsequent demolition of
42 the residential improvement after such collapse is eligible for
43 an abatement of all taxes and non-ad valorem assessments for the
44 year in which the destruction occurred if the property appraiser
45 determines that the condition of the residential improvement on
46 the January 1 immediately preceding the collapse was such that
47 the residential improvement had no value due to a latent defect
48 of the property not readily discernable by inspection.

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

53 (b) For parcels meeting the requirements of this
54 subsection, a parcel owner is not required to remit a payment,
55 the property appraiser may not issue a notice of proposed
56 property taxes pursuant to s. 200.069, and the tax collector may
57 not issue a tax notice pursuant to s. 197.322. In lieu of the
58 notice of proposed property taxes, the property appraiser must

593-02948-22

20221610c1

59 notify the taxpayer that all taxes and non-ad valorem
60 assessments have been abated for the year in which the property
61 was destroyed. If a parcel owner files a petition to the value
62 adjustment board concerning the value of the parcel for the year
63 of the collapse, the value adjustment board must dismiss the
64 petition.

65 (3) For purposes of determining the assessed value under s.
66 193.155(8) of a new homestead established by an owner of a
67 parcel within the destroyed residential improvement, the just
68 value and assessed value of the parcel on the January 1 of the
69 year preceding the year of the destruction must be used.

70 (4) Tax payments received by the tax collector for taxes
71 levied in the year of collapse on parcels meeting the
72 requirements of subsection (2) are eligible for a refund upon
73 application made to the tax collector. For purposes of this
74 subsection, the parcel owner or the parcel owner's legal
75 representative may apply for a refund.

76 (5) This section is repealed December 31, 2023, unless
77 reviewed and saved from repeal through reenactment by the
78 Legislature.

79 Section 2. This act applies retroactively to January 1,
80 2021.

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