

1 A bill to be entitled
2 An act relating to abatement of taxes for residential
3 dwellings rendered uninhabitable by catastrophic
4 event; amending s. 194.032, F.S.; conforming a
5 provision to changes made by the act; creating s.
6 197.319, F.S.; providing definitions; specifying
7 conditions under which persons whose residential
8 improvements are rendered uninhabitable may receive an
9 abatement of taxes originally levied; specifying a
10 formula for determining the amount of the tax
11 abatement; providing directives to property appraisers
12 in issuing written statements to the tax collector
13 when granting abatements; providing directives to tax
14 collectors in calculating damage differentials and
15 processing refunds; providing a mechanism for persons
16 to file late applications for abatement of taxes;
17 requiring tax collectors to provide specified
18 information to the Department of Revenue and the
19 governing boards of each affected local government on
20 an annual basis; providing a method by which certain
21 entities may file a claim for an abatement of taxes
22 for a specified calendar year; authorizing the
23 department to adopt emergency rules; providing for
24 retroactive applicability; providing an effective
25 date.

26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50

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

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

194.032 Hearing purposes; timetable.—
(1)

(b) Notwithstanding the provisions of paragraph (a), the value adjustment board may meet prior to the approval of the assessment rolls by the Department of Revenue, but not earlier than July 1, to hear appeals pertaining to the denial by the property appraiser of exemptions, tax abatements under ss. 197.318 and 197.319 ~~s. 197.318~~, agricultural and high-water recharge classifications, classifications as historic property used for commercial or certain nonprofit purposes, and deferrals under subparagraphs (a)2., 3., and 4. In such event, however, the board may not certify any assessments under s. 193.122 until the Department of Revenue has approved the assessments in accordance with s. 193.1142 and all hearings have been held with respect to the particular parcel under appeal.

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

197.319 Abatement of taxes for residential improvements rendered uninhabitable by a catastrophic event.—

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

51 (a) "Catastrophic event" means an event of misfortune or
52 calamity that renders one or more residential improvements
53 uninhabitable. It does not include an event caused, directly or
54 indirectly, by the property owner with the intent to damage or
55 destroy the residential improvement.

56 (b) "Catastrophic event abatement" means the product
57 arrived at by multiplying the damage differential by the amount
58 of timely paid taxes that were initially levied in the year in
59 which the catastrophic event occurred.

60 (c) "Damage differential" means the product arrived at by
61 multiplying the percent change in value by a ratio, the
62 numerator of which is the number of days the residential
63 improvement was rendered uninhabitable in the year in which the
64 catastrophic event occurred, and the denominator of which is
65 365.

66 (d) "Percent change in value" means the difference between
67 a residential parcel's just value as of January 1 of the year in
68 which the catastrophic event occurred and its postcatastrophic
69 event just value expressed as a percentage of the parcel's just
70 value as of January 1 of the year in which the catastrophic
71 event occurred.

72 (e) "Postcatastrophic event just value" means the just
73 value of the residential parcel on January 1 of the year in
74 which a catastrophic event occurred, reduced to reflect the just
75 value of the residential parcel after the catastrophic event

76 that rendered the residential dwelling uninhabitable. For
77 purposes of this paragraph, a residential dwelling that is
78 uninhabitable has no value attached to it. The catastrophic
79 event abatement is determined only for purposes of calculating
80 tax abatements for the year or years in which the residential
81 dwelling is uninhabitable as a result of the catastrophic event
82 and does not determine a parcel's just value as of January 1
83 each year.

84 (f) "Residential improvement" means an improved
85 residential dwelling or house that is owned and used as a
86 homestead as defined in s. 196.012(13) or nonhomestead
87 residential property as defined in s. 193.1554(1). A residential
88 improvement does not include a structure that is not essential
89 to the use and occupancy of the residential dwelling or house,
90 including, but not limited to, a detached utility building,
91 detached carport, detached garage, bulkhead, fence, or swimming
92 pool, and does not include land.

93 (g) "Uninhabitable" means the loss of use and occupancy of
94 a residential improvement, determined by a governmental entity
95 in accordance with federal, state, or local law.

96 (2) If a residential improvement is rendered uninhabitable
97 for at least 30 days due to a catastrophic event, taxes
98 originally levied for the tax year in which the catastrophic
99 event occurred may be abated in the following manner:

100 (a) The property owner must file an application for

101 abatement with the property appraiser:

102 1. If the residential dwelling is restored to a habitable
103 condition before December 1 of the year in which the
104 catastrophic event occurred, no sooner than 30 days after the
105 residential dwelling that was rendered uninhabitable has been
106 restored to a habitable condition; or

107 2. No later than March 1 of the year immediately following
108 the catastrophic event.

109
110 The application for abatement must be made on a form prescribed
111 by the department and furnished by the property appraiser.

112 (b) The application must identify the residential parcel
113 upon which the residential improvement was rendered
114 uninhabitable by a catastrophic event, the date of the
115 catastrophic event, and the number of days the residential
116 improvement was uninhabitable during the calendar year in which
117 the catastrophic event occurred.

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

120 (d) Upon receipt of the application, the property
121 appraiser must investigate the statements contained in the
122 application to determine if the applicant is entitled to an
123 abatement of taxes. If the property appraiser determines that
124 the applicant is not entitled to an abatement, the applicant may
125 file a petition with the value adjustment board, pursuant to s.

126 194.011(3), requesting that the abatement be granted.

127 (e) If the property appraiser determines that the
128 applicant is entitled to an abatement, the property appraiser
129 must issue an official written statement to the tax collector
130 within 30 days after such determination, but no later than April
131 1 of the year following the date on which the catastrophic event
132 occurred, that provides:

133 1. The just value of the residential improvement as
134 determined by the property appraiser on January 1 of the year in
135 which the catastrophic event for which the applicant is claiming
136 an abatement occurred.

137 2. The number of days during the calendar year during
138 which the residential improvement was uninhabitable.

139 3. The postcatastrophic event just value of the
140 residential parcel as determined by the property appraiser.

141 4. The percent change in value applicable to the
142 residential parcel.

143 (3) Upon receipt of the written statement from the
144 property appraiser, the tax collector shall calculate the damage
145 differential pursuant to this section and process a refund in an
146 amount equal to the catastrophic event abatement.

147 (4) Any person who is qualified to have his or her
148 property taxes abated under subsection (2) but fails to file an
149 application by March 1 of the year immediately following the
150 catastrophic event may file an application for abatement under

151 this subsection and may file a petition with the value
152 adjustment board, pursuant to s. 194.011(3), requesting that an
153 abatement under this subsection be granted. Such petition may be
154 filed at any time during the taxable year on or before the 25th
155 day following the mailing of the notice by the property
156 appraiser as provided in s. 194.011(1). Upon reviewing the
157 petition, if the person is qualified to receive the abatement
158 under this subsection and demonstrates particular extenuating
159 circumstances determined by the property appraiser or the value
160 adjustment board to warrant granting a late application for
161 abatement, the property appraiser or the value adjustment board
162 may grant an abatement.

163 (5) By September 1 of each year, the tax collector shall
164 notify:

165 (a) The department of the total reduction in taxes for all
166 properties that qualified for an abatement pursuant to this
167 section for the year.

168 (b) The governing board of each affected local government
169 of the reduction in such local government's taxes that occurred
170 pursuant to this section.

171 Section 3. Notwithstanding the application deadline in s.
172 197.319, Florida Statutes, the deadline to file a claim for an
173 abatement under that section during the 2021 calendar year is
174 June 1, 2022. Any applicant who seeks an abatement and who fails
175 to file an application by June 1 must file an application for

176 the abatement with the property appraiser on or before the 25th
177 day following the mailing by the property appraiser of the
178 notices required under s. 194.011(1), Florida Statutes. Upon
179 receipt of sufficient evidence, as determined by the property
180 appraiser, demonstrating that the applicant was unable to apply
181 for the abatement in a timely manner or otherwise demonstrating
182 extenuating circumstances judged by the property appraiser to
183 warrant approving the abatement, the property appraiser may
184 approve the abatement. If the applicant fails to produce
185 sufficient evidence demonstrating that the applicant was unable
186 to apply for the abatement in a timely manner or otherwise
187 demonstrating extenuating circumstances as judged by the
188 property appraiser, the applicant may file, pursuant to s.
189 194.011(3), Florida Statutes, a petition with the value
190 adjustment board requesting that the abatement be approved. Such
191 petition must be filed during the taxable year on or before the
192 25th day following the mailing of the notice by the property
193 appraiser as provided in s. 194.011(1), Florida Statutes. Upon
194 reviewing the petition, if the applicant was qualified to
195 receive the abatement and demonstrated particular extenuating
196 circumstances judged by the value adjustment board to warrant
197 approving the abatement, the value adjustment board may approve
198 the abatement for the current year.

199 Section 4. The Department of Revenue is authorized, and
200 all conditions are deemed met, to adopt emergency rules pursuant

CS/HB71

2022

201 to s. 120.54(4), Florida Statutes, for the purpose of
202 implementing this act. Notwithstanding any other provision of
203 law, emergency rules adopted pursuant to this section are
204 effective for 6 months after adoption and may be renewed during
205 the pendency of procedures to adopt permanent rules addressing
206 the subject of the emergency rules.

207 Section 5. This act shall apply retroactively to January
208 1, 2021.

209 Section 6. This act shall take effect upon becoming a law.