

By Senator Polsky

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1 A bill to be entitled
2 An act relating to refund of taxes for residential
3 improvements rendered uninhabitable by a catastrophic
4 event; amending s. 197.319, F.S.; revising the date
5 property appraisers must take certain actions relating
6 to residential improvements rendered uninhabitable by
7 a catastrophic event; providing an effective date.
8

9 Be It Enacted by the Legislature of the State of Florida:
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11 Section 1. Paragraph (d) of subsection (2) of section
12 197.319, Florida Statutes, is amended to read:

13 197.319 Refund of taxes for residential improvements
14 rendered uninhabitable by a catastrophic event.—

15 (2) If a residential improvement is rendered uninhabitable
16 for at least 30 days due to a catastrophic event, taxes
17 originally levied and paid for the year in which the
18 catastrophic event occurred may be refunded in the following
19 manner:

20 (d) The property appraiser shall review the application and
21 determine whether ~~if~~ the applicant is entitled to a refund of
22 taxes. No later than July 1 ~~April 1~~ of the year following the
23 date on which the catastrophic event occurred, the property
24 appraiser must:

25 1. Notify the applicant if the property appraiser
26 determines that the applicant is not entitled to a refund. If
27 the property appraiser determines that the applicant is not
28 entitled to a refund, the applicant may file a petition with the
29 value adjustment board, pursuant to s. 194.011(3), requesting

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30 that the refund be granted. The petition must be filed with the
31 value adjustment board on or before the 30th day following the
32 issuance of the notice by the property appraiser.

33 2. Issue an official written statement to the tax collector
34 and the applicant within 30 days after the determination, but no
35 later than by July 1 ~~April 1~~ of the year following the date on
36 which the catastrophic event occurred, if the property appraiser
37 determines that the applicant is entitled to a refund. The
38 statement must provide:

39 a. The just value of the residential improvement as
40 determined by the property appraiser on January 1 of the year in
41 which the catastrophic event for which the applicant is claiming
42 a refund occurred.

43 b. The number of days during the calendar year during which
44 the residential improvement was uninhabitable.

45 c. The postcatastrophic event just value of the residential
46 parcel as determined by the property appraiser.

47 d. The percent change in value applicable to the
48 residential parcel.

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