

By Senator Hutson

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1 A bill to be entitled
2 An act relating to reimbursement of certain taxes;
3 providing definitions; authorizing partial
4 reimbursement of ad valorem taxes paid on homestead
5 properties that are rendered uninhabitable from damage
6 inflicted by a hurricane during 2016; requiring that
7 application for such reimbursement be made with the
8 property appraiser by a specified date; providing
9 application requirements; requiring that the property
10 owner provide documentation that the property was
11 uninhabitable; requiring each property appraiser to
12 determine an owner's entitlement to reimbursement and
13 the reimbursement amount using a specified formula;
14 limiting the reimbursement amount; authorizing an
15 owner to file a petition with the value adjustment
16 board if the application for reimbursement is not
17 fully granted; requiring property appraisers to submit
18 reimbursement lists to the Department of Revenue by a
19 specified date; requiring that the department retain
20 funds for the purpose of paying claims that are
21 subsequently granted by a value adjustment board;
22 requiring the department to determine the total
23 reimbursement payments and to disburse checks from a
24 specified trust fund; prohibiting knowingly and
25 willingly giving false information for the purpose of
26 claiming reimbursement; providing a criminal penalty;
27 requiring that undeliverable reimbursement checks be
28 forwarded to the certifying property appraiser;
29 providing appropriations; providing for certifying
30 forward unexpended funds; providing for reimbursement
31 of the state sales tax paid on the purchase of a
32 mobile home to replace a mobile home that experienced

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33 major damage from a hurricane during 2016; requiring
34 that application for such reimbursement be made with
35 the property appraiser; providing application
36 requirements; requiring that the owner provide
37 documentation of damage to the mobile home; requiring
38 each property appraiser to determine an owner's
39 entitlement to reimbursement; requiring the department
40 to calculate reimbursement amounts; limiting the
41 reimbursement amount; requiring property appraisers to
42 submit reimbursement lists to the department by a
43 specified date; authorizing an owner to file a
44 petition with the value adjustment board if the
45 application for reimbursement is not fully granted;
46 requiring that the department retain funds for the
47 purpose of paying claims that are subsequently granted
48 by a value adjustment board; requiring the department
49 to determine the total reimbursement payments;
50 providing a criminal penalty for a specified
51 prohibited act; providing an appropriation; providing
52 legislative intent; providing an effective date.

53
54 Be It Enacted by the Legislature of the State of Florida:

55
56 Section 1. Partial reimbursement for ad valorem taxes paid
57 on residential property rendered uninhabitable due to a
58 hurricane during 2016.-

59 (1) As used in this section, the term "uninhabitable" means
60 a residential structure that cannot be used for a period of 60
61 days or more for the purpose for which it was constructed as a

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62 result of damage from a hurricane during 2016. However, if a
63 property owner lives in an uninhabitable structure because
64 alternative living quarters are unavailable, the owner is
65 eligible for a partial reimbursement as provided in this
66 section.

67 (2) (a) If a residential structure has been granted a
68 homestead exemption under s. 196.031, Florida Statutes, and the
69 structure is rendered uninhabitable as a result of damage from a
70 hurricane during 2016, the ad valorem taxes paid for that
71 residential structure for the 2016 tax year shall be partially
72 reimbursed as set forth in this section.

73 (b) An owner must file a notarized application on or before
74 March 1, 2018, with the property appraiser of the county in
75 which the uninhabitable structure is located. Failure to file
76 such application on or before March 1, 2018, constitutes a
77 waiver of any claim for reimbursement under this section. The
78 application must be filed in the manner and form prescribed by
79 the property appraiser and must, at a minimum, identify the
80 uninhabitable structure, the date the damage occurred, and the
81 number of days the property was uninhabitable. Documentation
82 supporting the claim that the property was uninhabitable must
83 accompany the application. Such documentation may include
84 utility bills, insurance information, contractors' statements,
85 building permit applications, and building code inspections or
86 certificates of occupancy.

87 (3) (a) Upon receipt of the application, the property
88 appraiser shall review the documentation contained therein to
89 determine whether the owner is entitled to a partial
90 reimbursement under this section. If the property appraiser

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91 determines that the owner is entitled to reimbursement, the
92 property appraiser must calculate the reimbursement amount. The
93 reimbursement shall be an amount equal to the total ad valorem
94 taxes paid on the homestead property for the 2016 tax year,
95 multiplied by a ratio equal to the number of days the property
96 was uninhabitable after the damage occurred during 2016 divided
97 by 366. However, the amount of reimbursement may not exceed
98 \$1,500.

99 (b) The property appraiser shall compile a list of property
100 owners entitled to a partial reimbursement and shall specify the
101 amount each property owner shall receive. The list shall be
102 submitted to the Department of Revenue by April 1, 2018, through
103 an online application provided by the department.

104 (4) (a) The property appraiser shall notify an owner by mail
105 if the property appraiser determines that the owner is not
106 entitled to receive the reimbursement for which the owner
107 applied. Such notification must be made on or before April 1,
108 2018. If an owner's application for reimbursement is not fully
109 granted, the owner may file a petition with the value adjustment
110 board for review of that decision. The petition must be filed
111 with the value adjustment board within 30 days after the mailing
112 of the notice by the property appraiser.

113 (b) The value adjustment board must review the petitions as
114 expeditiously as possible at the same time the board is
115 considering denials of homestead exemptions pursuant to ss.
116 194.032 and 196.151, Florida Statutes.

117 (c) By May 10, 2018, the property appraiser shall notify
118 the department of the total dollar amount of reimbursements
119 denied for which petitions with the value adjustment board have

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120 been filed.

121 (5) (a) Upon receipt of the reimbursement lists from the
122 property appraisers, but before disbursing any reimbursement
123 checks, the department shall set aside a dollar amount equal to
124 the total amount of money requested in petitions that were filed
125 with value adjustment boards, or \$700,000, whichever is less.
126 Thereafter, the department shall calculate the total dollar
127 value of all approved reimbursement requests submitted by the
128 property appraisers and shall distribute reimbursement checks in
129 accordance with paragraph (3) (a) to property owners whose
130 applications for reimbursement were approved by the property
131 appraiser. If the total amount of reimbursements requested
132 exceeds the amount available for that purpose, the department
133 shall reduce all reimbursement checks by a percentage sufficient
134 to reduce total reimbursement payments to an amount equal to the
135 appropriation, less any amount retained to pay for requests made
136 in petitions that were filed with value adjustment boards.

137 (b) The retained amount set aside pursuant to paragraph (a)
138 shall be used to pay claims that the property appraiser denied
139 but which the value adjustment boards granted. The department
140 may not pay claims for reimbursement from this retained amount
141 until all appeals to the value adjustment boards are final. If
142 reimbursements made under paragraph (a) were reduced by the
143 department, reimbursements granted by the value adjustment
144 boards shall be reduced by the same percentage. If the total
145 adjusted reimbursements approved by the value adjustment boards
146 exceed the amount retained by the department for paying these
147 reimbursements, the department shall reduce these reimbursement
148 checks by a percentage sufficient to reduce total reimbursement

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149 payments to an amount equal to the amount retained.

150 (c) The department shall disburse reimbursement checks from
151 its Administrative Trust Fund to the persons indicated in the
152 reimbursement lists and shall forward all undeliverable
153 reimbursement checks to the certifying property appraiser for
154 subsequent delivery attempts.

155 (6) A person who knowingly and willfully gives false
156 information for the purpose of claiming reimbursement under this
157 section commits a misdemeanor of the first degree, punishable as
158 provided in s. 775.082, Florida Statutes, or by a fine not
159 exceeding \$5,000, or both.

160 Section 2. Reimbursement for sales taxes paid to replace
161 mobile homes damaged by a hurricane during 2016.-

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

163 (a) "Major damage" means that a mobile home that, as a
164 result of damage from a hurricane during 2016, is more than 50
165 percent destroyed and cannot be repaired or made habitable for
166 less than the amount of its value before the hurricane during
167 2016.

168 (b) "Mobile home" means a mobile home as defined in s.
169 320.01(2)(a), Florida Statutes, a manufactured home as defined
170 in s. 320.01(2)(b), Florida Statutes, or a trailer as defined in
171 s. 320.08(10), Florida Statutes.

172 (c) "Permanent residence" and "permanent resident" have the
173 same meanings as provided in s. 196.012, Florida Statutes.

174 (2) If a mobile home is purchased to replace a mobile home
175 that experienced major damage and the mobile home was the
176 permanent residence of a permanent resident of this state, the
177 state sales tax paid on the purchase of the replacement mobile

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178 home shall be reimbursed in the following manner:

179 (a) A notarized application must be filed on or before May
180 1, 2018, by the owner with the property appraiser of the county
181 in which the damaged mobile home was located. Failure to file
182 such application on or before May 1, 2018, constitutes a waiver
183 of any claim for reimbursement under this section. The
184 application must be filed in the manner and form prescribed by
185 the property appraiser.

186 (b) The application must identify the mobile home that
187 experienced major damage and the date the damage occurred.
188 Documentation attesting to major damage of the mobile home, a
189 copy of the invoice for the replacement mobile home, and a copy
190 of the invoice for the installation of the replacement mobile
191 home in the state must accompany the application. Documentation
192 attesting to the major damage may include insurance information,
193 information from the Federal Emergency Management Agency, and
194 information from the American Red Cross.

195 (3) Upon receipt of the application, the property appraiser
196 shall investigate the documentation contained therein to verify
197 the mobile home experienced major damage and shall calculate the
198 reimbursement amount by calculating an amount equal to the state
199 sales tax paid on the purchase price of the replacement mobile
200 home, as determined by the tax tables of the Department of
201 Revenue. However, the amount of reimbursement may not exceed
202 \$1,500 for any individual mobile home. The property appraiser
203 shall compile a list of owners entitled to reimbursement and
204 shall submit the reimbursement list to the Department of Revenue
205 by June 1, 2018, through an online application provided by the
206 department.

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207 (4) (a) The property appraiser shall notify the owner by
208 mail if the property appraiser determines that the owner is not
209 entitled to receive the reimbursement that he or she applied for
210 under this section. Such notification must be made on or before
211 June 1, 2018. The owner may file a petition with the value
212 adjustment board for review of that decision. The petition must
213 be filed with the value adjustment board within 30 days after
214 the mailing of the notice by the property appraiser.

215 (b) The value adjustment board shall consider these
216 petitions as expeditiously as possible at the same time the
217 board considers denials of homestead exemptions pursuant to ss.
218 194.032 and 196.151, Florida Statutes.

219 (c) By July 10, 2018, the property appraiser shall notify
220 the department of the total number of applications which were
221 denied but for which petitions with the value adjustment board
222 have been filed. The department shall determine the total dollar
223 value of all petitions which were filed with the value
224 adjustment boards.

225 (5) (a) Upon receipt of the reimbursement lists from the
226 property appraisers, but before disbursing any reimbursement
227 checks, the department shall set aside a dollar amount equal to
228 the total amount of money requested in the petitions that were
229 filed with the value adjustment boards, or \$500,000, whichever
230 is less. Thereafter, the department shall calculate the total
231 dollar value of all approved reimbursement requests submitted by
232 the property appraisers and shall distribute reimbursement
233 checks in accordance with the provisions of subsection (3) to
234 owners whose applications for reimbursement were granted by the
235 property appraiser. If the total amount of reimbursements

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236 requested exceeds the amount available for that purpose, the
237 department shall reduce all reimbursement checks by a percentage
238 sufficient to reduce total reimbursement payments to an amount
239 equal to the appropriation, less any amount retained to pay for
240 requests made in petitions that were filed with value adjustment
241 boards.

242 (b) The retained amount set aside under paragraph (a) shall
243 be used to pay those claims that were denied by the property
244 appraiser but which the value adjustment boards granted. The
245 department may not pay claims for reimbursement from this
246 retained amount until all appeals to the value adjustment boards
247 are final. If reimbursements made under paragraph (a) were
248 reduced by the department, reimbursements granted by the value
249 adjustment boards shall be reduced by the same percentage. If
250 the total adjusted reimbursements approved by the value
251 adjustment boards exceed the amount retained by the department
252 for paying these reimbursements, the department shall further
253 reduce all reimbursement checks by a percentage sufficient to
254 reduce these reimbursement payments to an amount equal to the
255 amount retained.

256 (c) The department shall disburse reimbursement checks from
257 its Administrative Trust Fund to the persons indicated in the
258 reimbursement lists and shall forward all undeliverable
259 reimbursement checks to the certifying property appraiser for
260 subsequent delivery attempts.

261 (6) A person who receives reimbursement under section 1 is
262 not eligible for the reimbursement provided by this section.

263 (7) A person who knowingly and willfully gives false
264 information for the purpose of claiming reimbursement under this

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265 section commits a misdemeanor of the first degree, punishable as
266 provided in s. 775.082, Florida Statutes, or by a fine not
267 exceeding \$5,000, or both.

268 Section 3. The sum of \$4 million is appropriated from the
269 General Revenue Fund to the Administrative Trust Fund of the
270 Department of Revenue for purposes of providing reimbursements
271 under section 1 of this act.

272 Section 4. The sum of \$2 million is appropriated from the
273 General Revenue Fund to the Administrative Trust Fund of the
274 Department of Revenue for purposes of providing state sales tax
275 reimbursements under section 2 of this act.

276 Section 5. The sum of \$60,000 is appropriated from the
277 General Revenue Fund to the Administrative Trust Fund of the
278 Department of Revenue for purposes of administering this act.

279 Section 6. Notwithstanding the provisions of s. 216.301,
280 Florida Statutes, to the contrary and in accordance with s.
281 216.351, Florida Statutes, the Executive Office of the Governor
282 shall, on July 1, certify forward all unexpended funds
283 appropriated pursuant to this act.

284 Section 7. It is the intent of the Legislature that
285 payments made to residents under this act be considered
286 disaster-relief assistance within the meaning of s. 139 of the
287 Internal Revenue Code.

288 Section 8. This act shall take effect July 1, 2017.