

1 A bill to be entitled
 2 An act relating to ad valorem property tax relief;
 3 providing eligibility for ad valorem property tax
 4 reductions for certain property under certain
 5 circumstances; requiring application for the reduction;
 6 providing duties of property appraisers; providing a
 7 methodology for determining extent of damage; providing
 8 for reducing ad valorem taxes on certain property under
 9 certain circumstances; providing for retroactive
 10 operation; providing an effective date.

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

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 14 Section 1. (1) Notwithstanding any other provision of law
 15 relating to ad valorem taxation of real property, any owner of
 16 real property which was damaged due to a hurricane shall be
 17 eligible to have the ad valorem taxes for such property for the
 18 year in which the damage occurred and subsequent years reduced
 19 by the same percentage as the extent of the damage for the
 20 portion of the year or years from the date of such damage until
 21 the damage is repaired.

22 (2) An owner of such real property must apply to the
 23 property appraiser, in a form and manner as prescribed by the
 24 property appraiser, for a reduction in ad valorem taxes on such
 25 property as provided under this section.

26 (3) A property appraiser shall make a determination of
 27 extent of damage for any property subject to a potential
 28 reduction in ad valorem taxes under this section based upon an

HB 0041A

2004

29 insurance adjuster's estimated cost to repair the damage
30 compared to the estimated appraised value of such property
31 immediately preceding the occurrence of the damage. Upon making
32 a determination of extent of damage to such property, the
33 property appraiser shall reduce the ad valorem taxes on such
34 property as provided in this section.

35 Section 2. This act shall take effect upon becoming a law
36 and shall operate retroactively to January 1, 2004.