

1 A bill to be entitled

2 An act relating to assistance for persons whose
3 primary residences were damaged by Tropical Storm
4 Debby or Hurricane Isaac; providing for reimbursement
5 of a portion of the ad valorem tax levied on a house
6 or other residential building if the building was
7 rendered uninhabitable due to Tropical Storm Debby or
8 Hurricane Isaac; requiring that application for such
9 reimbursement be made with the property appraiser;
10 providing application requirements; requiring that the
11 property owner provide documentation that the property
12 was uninhabitable; requiring each property appraiser
13 to determine an applicant's entitlement to
14 reimbursement and the reimbursement amount; providing
15 a formula for calculating the reimbursement amount;
16 limiting the reimbursement amount; requiring property
17 appraisers to submit reimbursement lists to the
18 Department of Revenue by a specified date; requiring
19 the Department of Revenue to determine the total
20 reimbursement payments; providing a definition;
21 authorizing an applicant to file a petition with the
22 value adjustment board if the application for
23 reimbursement is not fully granted; requiring that the
24 department retain funds for the purpose of paying
25 claims that are subsequently granted by a value
26 adjustment board; providing a penalty for giving false
27 information; requiring that undeliverable
28 reimbursement checks be forwarded to the certifying

29 | property appraiser; providing for reimbursement of the
30 | state sales tax paid on the purchase of a mobile home
31 | to replace a mobile home that experienced major damage
32 | from Tropical Storm Debby or Hurricane Isaac;
33 | requiring that application for such reimbursement be
34 | made with the property appraiser; providing
35 | application requirements; requiring that a property
36 | owner provide documentation of damage to the mobile
37 | home; requiring each property appraiser to determine
38 | an applicant's entitlement to reimbursement and the
39 | reimbursement amount; limiting the reimbursement
40 | amount; requiring property appraisers to submit
41 | reimbursement lists to the Department of Revenue by a
42 | specified date; requiring the Department of Revenue to
43 | determine the total reimbursement payments; providing
44 | definitions; authorizing an applicant to file a
45 | petition with the value adjustment board if the
46 | application for reimbursement is not fully granted;
47 | requiring that the department retain funds for the
48 | purpose of paying claims that are subsequently granted
49 | by a value adjustment board; providing a penalty for
50 | giving false information; requiring that undeliverable
51 | reimbursement checks be forwarded to the certifying
52 | property appraiser; providing appropriations;
53 | providing for certifying forward unexpended funds;
54 | providing that the Legislature intends for payments
55 | made under the act to be considered disaster relief
56 | for purposes of the Internal Revenue Code; providing

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57 | an effective date.

58 |
59 | Be It Enacted by the Legislature of the State of Florida:

60 |
61 | Section 1. Reimbursement for ad valorem taxes levied on
62 | residential property rendered uninhabitable due to Tropical
63 | Storm Debby or Hurricane Isaac.-

64 | (1) If a house or other residential building or structure
65 | that has been granted the homestead exemption under s. 196.031,
66 | Florida Statutes, was damaged so that it was rendered
67 | uninhabitable due to Tropical Storm Debby or Hurricane Isaac
68 | during 2012, the ad valorem taxes levied for that house or other
69 | residential building for the 2012 tax year shall be partially
70 | reimbursed in the following manner:

71 | (a) An application must be filed by the owner, on or
72 | before March 1, 2014, with the property appraiser in the county
73 | where the property is located. Failure to file such application
74 | on or before March 1, 2014, constitutes a waiver of any claim
75 | for partial reimbursement under this section. The application
76 | must be filed in the manner and form prescribed by the property
77 | appraiser.

78 | (b) The application, attested to under oath, must identify
79 | the property rendered uninhabitable by a Tropical Storm Debby or
80 | Hurricane Isaac, the date that the damage occurred, and the
81 | number of days the property was uninhabitable after the damage
82 | occurred. Documentation supporting the claim that the property
83 | was uninhabitable must accompany the application. Such
84 | documentation may include, but is not limited to, utility bills,

85 insurance information, contractors' statements, building permit
86 applications, or building inspection certificates of occupancy.

87 (c) Upon receipt of the application, the property
88 appraiser shall investigate the statements contained therein to
89 determine whether the applicant is entitled to a partial
90 reimbursement under this section. If the property appraiser
91 determines that the applicant is entitled to such reimbursement,
92 the property appraiser shall calculate the reimbursement amount.
93 The reimbursement shall be an amount equal to the total ad
94 valorem taxes levied on the homestead property for the 2012 tax
95 year, multiplied by a ratio equal to the number of days the
96 property was uninhabitable after the damage occurred in 2012
97 divided by 366. However, the amount of reimbursement may not
98 exceed \$1,500.

99 (d) The property appraiser shall compile a list of
100 property owners entitled to a partial reimbursement. The list
101 shall be submitted to the Department of Revenue no later than
102 April 1, 2014, through an electronic, web-based application
103 provided by the department.

104 (e) Upon receipt of the reimbursement lists from the
105 property appraisers, the Department of Revenue shall disburse
106 reimbursement checks from its Administrative Trust Fund in the
107 amounts and to the persons indicated in the reimbursement lists
108 received from the property appraisers. Before disbursing any
109 reimbursement checks, the Department of Revenue shall determine
110 the total of all reimbursement requests submitted by the
111 property appraisers. If the total amount of reimbursement
112 requested exceeds the amount available for that purpose, the

113 department shall reduce all reimbursement checks by a percentage
 114 sufficient to reduce total reimbursement payments to an amount
 115 equal to the appropriation, less any amount retained pursuant to
 116 paragraph (2) (c).

117 (f) As used in this section, the term "uninhabitable"
 118 means that a building or structure cannot be used during a
 119 period of 60 days or more for the purpose for which it was
 120 constructed. However, if a property owner is living in an
 121 uninhabitable structure because alternative living quarters are
 122 unavailable, the owner is eligible for reimbursement as provided
 123 in this section.

124 (2) (a) The property appraiser shall notify the applicant
 125 by mail if the property appraiser determines that the applicant
 126 is not entitled to receive the reimbursement that he or she
 127 applied for under this section. Such notification must be made
 128 on or before April 1, 2014. If an applicant's application for
 129 reimbursement is not fully granted, the applicant may file a
 130 petition with the value adjustment board for review of that
 131 decision. The petition must be filed with the value adjustment
 132 board on or before the 30th day following the mailing of the
 133 notice by the property appraiser.

134 (b) The value adjustment board shall consider these
 135 petitions as expeditiously as possible at the same time it is
 136 considering denials of homestead exemptions pursuant to ss.
 137 194.032 and 196.151, Florida Statutes.

138 (c) By May 10, 2014, the property appraiser shall notify
 139 the Department of Revenue of the total amount of reimbursements
 140 denied for which a petition with the value adjustment board has

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141 been filed. The Department of Revenue shall retain an amount
142 equal to the total amount of claims which had petitions filed
143 with the value adjustment board, or \$500,000, whichever is less.
144 This retained amount shall be used for the purpose of paying
145 those claims that were denied by the property appraiser but
146 granted by a value adjustment board. The Department of Revenue
147 shall distribute the remaining funds in accordance with the
148 provisions of paragraph (1) (e) to those property owners whose
149 applications for reimbursement were granted by the property
150 appraiser.

151 (d) The Department of Revenue may not pay claims for
152 reimbursement from the retained funds until all appeals to the
153 value adjustment board have become final. If reimbursements made
154 under paragraph (1) (e) were reduced by the Department of
155 Revenue, reimbursements granted by the value adjustment boards
156 shall be reduced by the same percentage. If the total adjusted
157 reimbursements approved by the value adjustment boards exceeds
158 the amount retained by the department for paying these
159 reimbursements, the department shall further reduce all
160 reimbursement checks by a percentage sufficient to reduce total
161 reimbursement payments to an amount equal to the amount
162 retained.

163 (3) Any person who knowingly and willfully gives false
164 information for the purpose of claiming reimbursement under this
165 section commits a misdemeanor of the first degree, punishable as
166 provided in s. 775.082, Florida Statutes, or by a fine not
167 exceeding \$5,000, or both.

168 Section 2. Reimbursement for sales taxes paid on mobile

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169 homes purchased to replace mobile homes damaged by Tropical
170 Storm Debby or Hurricane Isaac.-

171 (1) If a mobile home is purchased to replace a mobile home
172 that experienced major damage from Tropical Storm Debby or
173 Hurricane Isaac during 2012, and if the damaged mobile home was
174 the permanent residence of a permanent resident of this state,
175 the state sales tax paid on the purchase of the replacement
176 mobile home shall be reimbursed in the following manner:

177 (a) An application must be filed on or before May 1, 2014,
178 by the owner with the property appraiser in the county where the
179 damaged mobile home was located. Failure to file such
180 application on or before May 1, 2014, constitutes a waiver of
181 any claim for reimbursement under this section. The application
182 must be filed in the manner and form prescribed by the property
183 appraiser.

184 (b) The application, attested to under oath, must identify
185 the mobile home that experienced major damage from Tropical
186 Storm Debby or Hurricane Isaac during 2012, and the date that
187 the damage occurred. Documentation of major damage and a copy of
188 the invoice for the replacement mobile home must accompany the
189 application. Such documentation may include, but is not limited
190 to, insurance information or information from the Federal
191 Emergency Management Agency or the American Red Cross attesting
192 to the major damage of the mobile home.

193 (c) Upon receipt of the application, the property
194 appraiser shall investigate the statements contained therein to
195 determine whether the applicant is entitled to reimbursement
196 under this section. If the property appraiser determines that

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197 the applicant is entitled to reimbursement, the property
198 appraiser shall calculate the reimbursement amount. The
199 reimbursement shall be an amount equal to the state sales tax
200 paid on the purchase price of the replacement mobile home, as
201 determined by the tax tables of the Department of Revenue, which
202 amount may not exceed \$1,500.

203 (d) The property appraiser shall compile a list of mobile
204 home owners entitled to reimbursement. The list shall be
205 submitted to the Department of Revenue by June 1, 2014, through
206 an electronic, web-based application provided by the department.

207 (e) Upon receipt of the reimbursement lists from the
208 property appraisers, the Department of Revenue shall disburse
209 reimbursement checks from its Administrative Trust Fund in the
210 amounts and to the persons indicated in the reimbursement lists
211 received from the property appraisers. Before disbursing any
212 reimbursement checks, the Department of Revenue shall determine
213 the total of all reimbursement requests submitted by the
214 property appraisers. If the total amount of reimbursement
215 requested exceeds the amount available for that purpose, the
216 department shall reduce all reimbursement checks by a percentage
217 sufficient to reduce total reimbursement payments to an amount
218 equal to the appropriation, less any amount retained pursuant to
219 paragraph (2) (c).

220 (f) As used in this section, the term:

221 1. "Major damage" means that a mobile home is more than
222 50-percent destroyed or that a mobile home cannot be inhabited
223 and cannot be repaired for less than the amount of its value
224 before Tropical Storm Debby or Hurricane Isaac.

225 2. "Mobile home" means a mobile home as defined in s.
 226 320.01(2)(a), Florida Statutes, a manufactured home as defined
 227 in s. 320.01(2)(b), Florida Statutes, or a trailer as defined in
 228 s. 320.08(10), Florida Statutes.

229 3. "Permanent residence" and "permanent resident" have the
 230 same meanings as provided in s. 196.012, Florida Statutes.

231 (2)(a) The property appraiser shall notify the applicant
 232 by mail if the property appraiser determines that the applicant
 233 is not entitled to receive the reimbursement that he or she
 234 applied for under this section. Such notification must be made
 235 on or before June 1, 2014. If an applicant's application for
 236 reimbursement is not fully granted, the applicant may file a
 237 petition with the value adjustment board for review of that
 238 decision. The petition must be filed with the value adjustment
 239 board on or before the 30th day after the mailing of the notice
 240 by the property appraiser.

241 (b) The value adjustment board shall consider these
 242 petitions as expeditiously as possible at the same time it is
 243 considering denials of homestead exemptions pursuant to ss.
 244 194.032 and 196.151, Florida Statutes.

245 (c) By July 10, 2014, the property appraiser shall notify
 246 the Department of Revenue of the total amount of reimbursements
 247 denied for which a petition with the value adjustment board has
 248 been filed. The Department of Revenue shall retain an amount
 249 equal to the total amount of claims which had petitions filed
 250 with the value adjustment board, or \$500,000, whichever is less.
 251 This retained amount shall be used for the purpose of paying
 252 those claims that were denied by the property appraiser but

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253 granted by a value adjustment board. The Department of Revenue
254 shall distribute the remaining funds in accordance with the
255 provisions of paragraph (1) (e) to those mobile home owners whose
256 applications for reimbursement were granted by the property
257 appraiser.

258 (d) The Department of Revenue may not pay claims for
259 reimbursement from the retained funds until all appeals to the
260 value adjustment board have become final. If reimbursements made
261 under paragraph (1) (e) were reduced by the Department of
262 Revenue, reimbursements granted by the value adjustment boards
263 shall be reduced by the same percentage. If the total adjusted
264 reimbursements approved by the value adjustment boards exceeds
265 the amount retained by the department for paying these
266 reimbursements, the department shall further reduce all
267 reimbursement checks by a percentage sufficient to reduce total
268 reimbursement payments to an amount equal to the amount
269 retained.

270 (3) Any person who claims reimbursement under section 1 of
271 this act is not eligible for the reimbursement provided by this
272 section.

273 (4) Any person who knowingly and willfully gives false
274 information for the purpose of claiming reimbursement under this
275 section commits a misdemeanor of the first degree, punishable as
276 provided in s. 775.082, Florida Statutes, or by a fine not
277 exceeding \$5,000, or both.

278 Section 3. The Department of Revenue shall forward all
279 undeliverable reimbursement checks to the certifying property
280 appraiser for subsequent delivery attempts.

281 Section 4. The sum of \$70,000 is appropriated from the
 282 General Revenue Fund to the Administrative Trust Fund of the
 283 Department of Revenue for the purpose of administering this act
 284 for the 2013-2014 fiscal year.

285 Section 5. Notwithstanding the provisions of s. 216.301,
 286 Florida Statutes, to the contrary and in accordance with s.
 287 216.351, Florida Statutes, the Executive Office of the Governor
 288 shall, on July 1, certify forward all unexpended funds
 289 appropriated pursuant to this act.

290 Section 6. The sum of \$2 million is appropriated from the
 291 General Revenue Fund to the Administrative Trust Fund of the
 292 Department of Revenue for purposes of paying a partial
 293 reimbursement of property taxes as provided in this act for the
 294 2013-2014 fiscal year.

295 Section 7. The sum of \$500,000 is appropriated from the
 296 General Revenue fund to the Administrative Trust Fund of the
 297 Department of Revenue for the purposes of paying sales tax
 298 reimbursements as provided in this act for the 2013-2014 fiscal
 299 year.

300 Section 8. It is the intent of the Legislature that
 301 payments made to residents under this act shall be considered
 302 disaster-relief assistance within the meaning of s. 139 of the
 303 Internal Revenue Code.

304 Section 9. This act shall take effect upon becoming a law.