

By Senator Hutson

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1 A bill to be entitled
 2 An act relating to ad valorem taxation; creating s.
 3 193.1553, F.S.; providing definitions; requiring a
 4 property appraiser to reduce the assessed value of a
 5 residential property damaged or destroyed by a natural
 6 disaster under certain conditions; providing
 7 application requirements for a property owner seeking
 8 such a reduction; requiring a property appraiser who
 9 determines a property is eligible for a reduction to
 10 submit a written statement to the tax collector and
 11 specifying the contents thereof; providing duties of
 12 the tax collector relating to a reduction in taxes;
 13 requiring the tax collector to notify the Department
 14 of Revenue and the board of county commissioners of
 15 the total reduction in taxes; providing for
 16 construction; providing retroactive applicability and
 17 procedures; providing an effective date.

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

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 21 Section 1. Section 193.1553, Florida Statutes, is created
 22 to read:

23 193.1553 Assessment of residential property damaged or
 24 destroyed by a natural disaster.-

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

26 (a) "Natural disaster" means an earthquake, fire, flood,
 27 hurricane, sinkhole, or tornado.

28 (b) "Residential property" or "property" means a
 29 residential dwelling or house but does not include a structure
 30 that is not essential to use and occupancy of the residential
 31 dwelling or house, including, but not limited to, a detached
 32 utility building, detached carport, detached garage, bulkhead,

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33 fence, or swimming pool.

34 (2) If a residential property is rendered uninhabitable due
35 to damage or destruction to the property caused by a natural
36 disaster, the property appraiser of the county in which the
37 property is located shall reduce the assessed value of the
38 property by taking into consideration the damage or destruction
39 if:

40 (a) The property owner files an application with the
41 property appraiser as soon as practicable after the damage or
42 destruction occurs, but no later than March 1 of the year
43 following the year of the natural disaster.

44 (b) The application identifies the property damaged or
45 destroyed by the natural disaster, the natural disaster that
46 caused the damage or destruction, the date the damage or
47 destruction occurred, and the number of months the property was
48 uninhabitable during the calendar year in which the damage or
49 destruction occurred.

50 (c) The application is verified under oath and subject to
51 the penalty of perjury.

52 (3) If repairs to a residential property are not
53 substantially completed within the calendar year, in order to
54 receive an additional reduction in property value by the
55 property appraiser, the property owner must file a second
56 application that meets the requirements of subsection (2) by
57 March 1 of the year following the date of the first application.
58 The second application must also specify the date that the
59 repairs to the property were substantially completed. The
60 property appraiser shall calculate the number of months the
61 residential property was uninhabitable during the second

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62 calendar year.

63 (4) If a property appraiser determines that a residential
64 property is eligible for a reduction in the assessed value of
65 the property under this section, the property appraiser must
66 submit a written statement to the tax collector which includes:

67 (a) The number of months that the property was
68 uninhabitable during the calendar year. In calculating the
69 number of months, a period of at least 16 days shall be
70 considered a full month.

71 (b) The most recent assessed value of the residential
72 property as determined by the property appraiser before the
73 natural disaster that destroyed or damaged the property.

74 (c) The assessed value of the property as a result of the
75 natural disaster, as determined by the property appraiser.

76 (d) The amount of reduction in the assessed value of the
77 property.

78 (5) (a) The tax collector shall reduce the taxes on a
79 residential property based on the written statement from the
80 property appraiser pursuant to subsection (4).

81 (b) By May 1 of each year, the tax collector shall notify
82 the Department of Revenue and the board of county commissioners
83 of the county in which the residential property is located of
84 the total reduction in taxes for all residential property that
85 received a reduction in taxes under this section.

86 (6) Homestead property to which this section applies is
87 considered damaged by misfortune or calamity under s.
88 193.155(4)(b).

89 (7) (a) If a residential property was rendered uninhabitable
90 due to damage or destruction by a natural disaster in 2016, the

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91 property owner must file an application with the property
92 appraiser before March 1, 2018, and, once approved by the
93 property appraiser, the owner shall receive the appropriate
94 reduction in taxes for the 2018 tax year. By May 1, 2018, the
95 tax collector shall notify the Department of Revenue and the
96 board of county commissioners of the total reduction in taxes
97 for all residential properties that received a reduction in
98 taxes under this subsection.

99 (b) This subsection applies retroactively to January 1,
100 2016.

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