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2 A bill to be entitled
3 An act relating to reimbursement of certain taxes;
4 providing definitions; authorizing partial
5 reimbursement of ad valorem taxes paid on homestead
6 properties that are rendered uninhabitable from damage
7 inflicted by a hurricane during 2016; requiring that
8 application for such reimbursement be made with the
9 property appraiser by a specified date; providing
10 application requirements; requiring that the property
11 owner provide documentation that the property was
12 uninhabitable; requiring each property appraiser to
13 determine an owner's entitlement to reimbursement and
14 the reimbursement amount using a specified formula;
15 limiting the reimbursement amount; authorizing an
16 owner to file a petition with the value adjustment
17 board if the application for reimbursement is not
18 fully granted; requiring property appraisers to submit
19 reimbursement lists to the Department of Revenue by a
20 specified date; requiring that the department retain
21 funds for the purpose of paying claims that are
22 subsequently granted by a value adjustment board;
23 requiring the department to determine the total
24 reimbursement payments and to disburse checks from a
25 specified trust fund; providing a penalty; requiring

26 | that undeliverable reimbursement checks be forwarded
27 | to the certifying property appraiser; providing
28 | appropriations; providing for certifying forward
29 | unexpended funds; 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 a hurricane during 2016; requiring that
33 | application for such reimbursement be made with the
34 | property appraiser; providing application
35 | requirements; requiring that the owner provide
36 | documentation of damage to the mobile home; requiring
37 | each property appraiser to determine an owner's
38 | entitlement to reimbursement and the reimbursement
39 | amount; limiting the reimbursement amount; requiring
40 | property appraisers to submit reimbursement lists to
41 | the department by a specified date; authorizing an
42 | owner to file a petition with the value adjustment
43 | board if the application for reimbursement is not
44 | fully granted; requiring that the department retain
45 | funds for the purpose of paying claims that are
46 | subsequently granted by a value adjustment board;
47 | requiring the department to determine the total
48 | reimbursement payments; providing a penalty; providing
49 | an appropriation; providing legislative intent;
50 | providing an effective date.

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

Section 1. Partial reimbursement for ad valorem taxes paid on residential property rendered uninhabitable due to a hurricane during 2016.—

(1) As used in this section, the term "uninhabitable" means a residential structure that cannot be used for a period of 60 days or more for the purpose for which it was constructed as a result of damage from a hurricane during 2016. However, if a property owner lives in an uninhabitable structure because alternative living quarters are unavailable, the owner is eligible for a partial reimbursement as provided in this section.

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

(b) An owner must file a notarized application on or before March 1, 2018, with the property appraiser of the county in which the uninhabitable structure is located. Failure to file such application on or before March 1, 2018, constitutes a waiver of any claim for reimbursement under this section. The

76 application must be filed in the manner and form prescribed by
77 the property appraiser and must, at a minimum, identify the
78 uninhabitable structure, the date the damage occurred, and the
79 number of days the property was uninhabitable. Documentation
80 supporting the claim that the property was uninhabitable must
81 accompany the application. Such documentation may include
82 utility bills, insurance information, contractors' statements,
83 building permit applications, and building code inspections or
84 certificates of occupancy.

85 (3) (a) Upon receipt of the application, the property
86 appraiser shall review the documentation contained therein to
87 determine whether the owner is entitled to a partial
88 reimbursement under this section. If the property appraiser
89 determines that the owner is entitled to reimbursement, the
90 property appraiser shall calculate the reimbursement amount. The
91 reimbursement shall be an amount equal to the total ad valorem
92 taxes paid on the homestead property for the 2016 tax year,
93 multiplied by a ratio equal to the number of days the property
94 was uninhabitable after the damage occurred during 2016 divided
95 by 366. However, the amount of reimbursement may not exceed
96 \$1,500.

97 (b) The property appraiser shall compile a list of
98 property owners entitled to a partial reimbursement and shall
99 specify the amount each property owner shall receive. The list
100 shall be submitted to the Department of Revenue by April 1,

101 2018, through an online application provided by the department.

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

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

115 (c) By May 10, 2018, the property appraiser shall notify
116 the department of the total dollar amount of reimbursements
117 denied for which a petition with the value adjustment board has
118 been filed.

119 (5) (a) Upon receipt of the reimbursement lists from the
120 property appraisers, but before disbursing any reimbursement
121 checks, the department shall set aside a dollar amount equal to
122 the total amount of money requested in petitions that were filed
123 with value adjustment boards, or \$700,000, whichever is less.
124 Thereafter, the department shall calculate the total dollar
125 value of all approved reimbursement requests submitted by the

126 property appraisers and shall distribute reimbursement checks in
127 accordance with paragraph (3) (a) to property owners whose
128 applications for reimbursement were approved by the property
129 appraiser. If the total amount of reimbursements requested
130 exceeds the amount available for that purpose, the department
131 shall reduce all reimbursement checks by a percentage sufficient
132 to reduce total reimbursement payments to an amount equal to the
133 appropriation, less any amount retained to pay for requests made
134 in petitions that were filed with value adjustment boards.

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

149 (c) The department shall disburse reimbursement checks
150 from its Administrative Trust Fund to the persons indicated in

151 the reimbursement lists and shall forward all undeliverable
152 reimbursement checks to the certifying property appraiser for
153 subsequent delivery attempts.

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

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

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

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

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

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

173 (2) If a mobile home is purchased to replace a mobile home
174 that experienced major damage and the mobile home was the
175 permanent residence of a permanent resident of this state, the

176 state sales tax paid on the purchase of the replacement mobile
177 home shall be reimbursed in the following manner:

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

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

194 (3) Upon receipt of the application, the property
195 appraiser shall investigate the documentation contained therein
196 to verify the mobile home experienced major damage and shall
197 calculate the reimbursement amount by calculating an amount
198 equal to the state sales tax paid on the purchase price of the
199 replacement mobile home, as determined by the tax tables of the
200 Department of Revenue. However, the amount of reimbursement may

201 not exceed \$1,500 for any individual mobile home. The property
202 appraiser shall compile a list of owners entitled to
203 reimbursement and shall submit the reimbursement list to the
204 Department of Revenue by June 1, 2018, through an online
205 application provided by the department.

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

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

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

224 (5) (a) Upon receipt of the reimbursement lists from the
225 property appraisers, but before disbursing any reimbursement

226 checks, the department shall set aside a dollar amount equal to
227 the total amount of money requested in the petitions that were
228 filed with the value adjustment boards, or \$500,000, whichever
229 is less. Thereafter, the department shall calculate the total
230 dollar value of all approved reimbursement requests submitted by
231 the property appraisers and shall distribute reimbursement
232 checks in accordance with the provisions of subsection (3) to
233 owners whose applications for reimbursement were granted by the
234 property appraiser. If the total amount of reimbursements
235 requested exceeds the amount available for that purpose, the
236 department shall reduce all reimbursement checks by a percentage
237 sufficient to reduce total reimbursement payments to an amount
238 equal to the appropriation, less any amount retained to pay for
239 requests made in petitions that were filed with value adjustment
240 boards.

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

251 department for paying these reimbursements, the department shall
252 further reduce all reimbursement checks by a percentage
253 sufficient to reduce these reimbursement payments to an amount
254 equal to the amount retained.

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

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

262 (7) A person who knowingly and willfully gives false
263 information for the purpose of claiming reimbursement under this
264 section commits a misdemeanor of the first degree, punishable as
265 provided in s. 775.082, Florida Statutes, or by a fine not
266 exceeding \$5,000, or both.

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

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

275 Section 5. The sum of \$60,000 is appropriated from the

276 General Revenue Fund to the Administrative Trust Fund of the
277 Department of Revenue for the purpose of administering this act.

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

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

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