

By the Committee on Community Affairs; and 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 or tornado during 2016;  
7           requiring that application for such reimbursement be  
8           made with the property appraiser by a specified date;  
9           providing application requirements; requiring that the  
10          property owner provide documentation that the property  
11          was uninhabitable; requiring each property appraiser  
12          to determine an owner's entitlement to reimbursement  
13          and the reimbursement amount using a specified  
14          formula; limiting the reimbursement amount;  
15          authorizing an owner to file a petition with the value  
16          adjustment board if the application for reimbursement  
17          is not fully granted; requiring property appraisers to  
18          submit reimbursement lists to the Department of  
19          Revenue by a specified date; requiring that the  
20          department retain funds for the purpose of paying  
21          claims that are subsequently granted by a value  
22          adjustment board; requiring the department to  
23          determine the total reimbursement payments and to  
24          disburse checks from a specified trust fund;  
25          prohibiting knowingly and willingly giving false  
26          information for the purpose of claiming reimbursement;  
27          providing a criminal penalty; requiring that  
28          undeliverable reimbursement checks be forwarded to the  
29          certifying property appraiser; providing

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30 appropriations; providing for certifying forward  
31 unexpended funds; providing for reimbursement of the  
32 state sales tax paid on the purchase of a mobile home  
33 to replace a mobile home that experienced major damage  
34 from a hurricane or tornado during 2016; requiring  
35 that application for such reimbursement be made with  
36 the property appraiser; providing application  
37 requirements; requiring that the owner provide  
38 documentation of damage to the mobile home; requiring  
39 each property appraiser to determine an owner's  
40 entitlement to reimbursement; requiring the department  
41 to calculate reimbursement amounts; limiting the  
42 reimbursement amount; requiring property appraisers to  
43 submit reimbursement lists to the department by a  
44 specified date; authorizing an owner 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; requiring the department  
50 to determine the total reimbursement payments;  
51 providing a criminal penalty for a specified  
52 prohibited act; providing an appropriation; providing  
53 legislative intent; providing an effective date.

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

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

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59 hurricane or tornado during 2016.-

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

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

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

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88       (3) (a) Upon receipt of the application, the property  
89 appraiser shall review the documentation contained therein to  
90 determine whether the owner is entitled to a partial  
91 reimbursement under this section. If the property appraiser  
92 determines that the owner is entitled to reimbursement, the  
93 property appraiser must calculate the reimbursement amount. The  
94 reimbursement shall be an amount equal to the total ad valorem  
95 taxes paid on the homestead property for the 2016 tax year,  
96 multiplied by a ratio equal to the number of days the property  
97 was uninhabitable after the damage occurred during 2016 divided  
98 by 366. However, the amount of reimbursement may not exceed  
99 \$1,500.

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

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

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

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117 194.032 and 196.151, Florida Statutes.

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

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

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

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146 adjusted reimbursements approved by the value adjustment boards  
147 exceed the amount retained by the department for paying these  
148 reimbursements, the department shall reduce these reimbursement  
149 checks by a percentage sufficient to reduce total reimbursement  
150 payments to an amount equal to the amount retained.

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

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

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

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

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

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

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

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175 (2) If a mobile home is purchased to replace a mobile home  
176 that experienced major damage and the mobile home was the  
177 permanent residence of a permanent resident of this state, the  
178 state sales tax paid on the purchase of the replacement mobile  
179 home shall be reimbursed in the following manner:

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

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

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

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204 shall compile a list of owners entitled to reimbursement and  
205 shall submit the reimbursement list to the Department of Revenue  
206 by June 1, 2018, through an online application provided by the  
207 department.

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

216 (b) The value adjustment board shall consider these  
217 petitions as expeditiously as possible at the same time the  
218 board considers denials of homestead exemptions pursuant to ss.  
219 194.032 and 196.151, Florida Statutes.

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

226 (5) (a) Upon receipt of the reimbursement lists from the  
227 property appraisers, but before disbursing any reimbursement  
228 checks, the department shall set aside a dollar amount equal to  
229 the total amount of money requested in the petitions that were  
230 filed with the value adjustment boards, or \$500,000, whichever  
231 is less. Thereafter, the department shall calculate the total  
232 dollar value of all approved reimbursement requests submitted by



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233 the property appraisers and shall distribute reimbursement  
234 checks in accordance with the provisions of subsection (3) to  
235 owners whose applications for reimbursement were granted by the  
236 property appraiser. If the total amount of reimbursements  
237 requested exceeds the amount available for that purpose, the  
238 department shall reduce all reimbursement checks by a percentage  
239 sufficient to reduce total reimbursement payments to an amount  
240 equal to the appropriation, less any amount retained to pay for  
241 requests made in petitions that were filed with value adjustment  
242 boards.

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

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

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

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

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

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

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

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

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

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