

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; requiring the  
 7           property appraiser to submit a written statement to  
 8           the tax collector and specifying the contents thereof;  
 9           providing duties of the tax collector relating to a  
 10          reduction in taxes; requiring the tax collector to  
 11          notify the Department of Revenue and the board of  
 12          county commissioners of reduction in taxes; providing  
 13          retroactive applicability; providing an effective  
 14          date.

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

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 18           Section 1. Section 193.1553, Florida Statutes, is created  
 19 to read:

20           193.1553 Assessment of residential property damaged or  
 21 destroyed by a natural disaster.—

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

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

25           (b) "Residential property" or "property" means a  
 26 residential dwelling or house but does not include a structure

27 that is not essential to use and occupancy of the residential  
28 dwelling or house, including, but not limited to, a detached  
29 utility building, detached carport, detached garage, bulkhead,  
30 fence, or swimming pool.

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

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

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

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

49 (3) If repairs to a residential property are not  
50 substantially completed within the calendar year, in order to  
51 receive an additional reduction in property value by the  
52 property appraiser, the property owner must file a second

53 application that meets the requirements of subsection (2) by  
54 March 1 of the year following the date of the first application.  
55 The second application must also specify the date that the  
56 repairs to the property were substantially completed. The  
57 property appraiser shall calculate the number of months the  
58 residential property was uninhabitable during the second  
59 calendar year.

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

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

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

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

73 (d) The amount of reduction in the assessed value of the  
74 property.

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

78 (b) By May 1 of each year, the tax collector shall notify

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79 the Department of Revenue and the board of county commissioners  
80 of the county in which the residential property is located of  
81 the total reduction in taxes for all residential property that  
82 received a reduction in taxes under this section.

83 (6) Homestead property to which this section applies is  
84 considered damaged by misfortune or calamity under s.  
85 193.155(4)(b).

86 (7)(a) If a residential property is rendered uninhabitable  
87 due to damage or destruction by a natural disaster in 2016, the  
88 property owner must file an application with the property  
89 appraiser before March 1, 2018, and once approved by the  
90 property appraiser, the owner shall receive the appropriate  
91 reduction in taxes for the 2018 tax year. By May 1, 2018, the  
92 tax collector shall notify the Department of Revenue and the  
93 board of county commissioners of the total reduction in taxes  
94 for all residential properties that received a reduction in  
95 taxes under this subsection.

96 (b) This subsection applies retroactively to January 1,  
97 2016.

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