

1 A bill to be entitled

2 An act relating to ad valorem taxation; creating s.  
3 196.2003, F.S.; providing definitions; authorizing  
4 certain property damaged or destroyed by a natural  
5 disaster to receive an abatement of certain property  
6 taxes; specifying procedures for a property owner to  
7 use in applying for an abatement of taxes; requiring a  
8 property appraiser to investigate the statements  
9 contained in applications that are submitted;  
10 specifying procedures for a property appraiser to use  
11 in notifying the tax collector when an applicant is  
12 entitled to an abatement; providing duties of the tax  
13 collector relating to determining the amount of the  
14 disaster relief credit; requiring the tax collector to  
15 reduce taxes in specified manner; requiring the tax  
16 collector to notify the Department of Revenue and the  
17 local governing boards of reduction in taxes;  
18 prohibiting uninhabitable residential improvements  
19 from having any value placed thereon; providing  
20 retroactive applicability; providing for expiration of  
21 abatement for property damaged in 2016; providing an  
22 effective date.

23  
24 Be It Enacted by the Legislature of the State of Florida:  
25

26 Section 1. Section 196.2003, Florida Statutes, is created  
 27 to read:

28 196.2003 Abatement of taxes for residential improvements  
 29 damaged or destroyed by a natural disaster.-

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

31 (a) "Damage differential" means the product arrived at by  
 32 multiplying the percent change in value by a ratio, the  
 33 numerator of which is the number of months the residential  
 34 improvement was rendered uninhabitable, the denominator of which  
 35 is 12.

36 (b) "Disaster relief credit" means the product arrived at  
 37 by multiplying the damage differential by the amount of timely  
 38 paid taxes that were initially levied in the year the natural  
 39 disaster occurred.

40 (c) "Natural disaster" means:

41 1. An event for which the Governor has declared a state of  
 42 emergency under s. 252.36.

43 2. A sinkhole, as defined in s. 627.706(2).

44 (d) "Percent change in value" means the percentage  
 45 difference between a residential parcel's just value as of  
 46 January 1 of the year in which a natural disaster occurred and  
 47 its postdisaster just value.

48 (e) "Postdisaster just value" means the just value of a  
 49 residential parcel reflecting the destruction and damage caused  
 50 by a natural disaster.

51 (f) "Residential improvement" or "improvement" means a  
52 residential dwelling or house but does not include a structure  
53 that is not essential to the use and occupancy of the  
54 residential dwelling or house, including, but not limited to, a  
55 detached utility building, detached carport, detached garage,  
56 bulkhead, fence, or swimming pool.

57 (g) "Uninhabitable" means the loss of use or occupancy of  
58 a residential improvement for the purpose for which it was  
59 constructed, as evidenced by documentation, including, but not  
60 limited to, utility bills, insurance information, contractors'  
61 statements, building permit applications, or building inspection  
62 certificates of occupancy.

63 (2) If a residential improvement is rendered uninhabitable  
64 due to damage or destruction to the property caused by a natural  
65 disaster, taxes due in the year following the disaster may be  
66 abated in the following manner:

67 (a) The property owner must file an application with the  
68 property appraiser as soon as practicable after the damage or  
69 destruction occurs but no later than March 1 of the year  
70 following the year of the natural disaster. A property owner who  
71 fails to file an application by March 1 waives a claim for  
72 abatement of taxes from that natural disaster.

73 (b) The application shall identify the residential parcel  
74 on which the residential improvement was damaged or destroyed by  
75 the natural disaster, the natural disaster that caused the

76 damage or destruction, the date the damage or destruction  
 77 occurred, and the number of months the property was  
 78 uninhabitable during the calendar year in which the damage or  
 79 destruction occurred.

80 (c) The application shall be verified under oath and is  
 81 subject to penalty of perjury.

82 (d) Upon receipt of the application, the property  
 83 appraiser shall investigate the statements contained in the  
 84 application to determine if the applicant is entitled to an  
 85 abatement of taxes. If the property appraiser determines that  
 86 the applicant is entitled to an abatement, the property  
 87 appraiser shall issue an official written statement to the tax  
 88 collector no later than April 1, which provides:

89 1. The number of months during the calendar year that the  
 90 residential improvement was uninhabitable. In calculating the  
 91 number of months, a period of at least 16 days is considered a  
 92 full month.

93 2. The just value of the residential parcel, as determined  
 94 by the property appraiser, on January 1 of the year in which the  
 95 natural disaster occurred.

96 3. The postdisaster just value of the residential parcel,  
 97 as determined by the property appraiser.

98 4. The percent change in value applicable to the  
 99 residential parcel.

100 (3) Upon receipt of the written statement from the

101 property appraiser, the tax collector shall calculate the damage  
102 differential and disaster relief credit pursuant to this  
103 section. The tax collector shall reduce the taxes initially  
104 levied on the residential parcel in the year the application is  
105 due by an amount equal to the disaster relief credit. If the  
106 value of the credit exceeds the taxes levied during the year in  
107 which the application is due, the remaining value of the credit  
108 shall be applied to taxes due in subsequent years until the  
109 value of the credit is exhausted.

110 (4) No later than May 1, the tax collector shall notify:

111 (a) The Department of Revenue of the total reduction in  
112 taxes for all properties that received an abatement pursuant to  
113 this section.

114 (b) The governing board of each affected local government  
115 of the reduction in such local government's taxes that will  
116 occur pursuant to this section.

117 (5) For purposes of this section, residential improvements  
118 that are uninhabitable shall have no value placed thereon.

119 (6) (a) If a residential improvement is rendered  
120 uninhabitable due to damage or destruction by a natural disaster  
121 in 2016, the property owner must file an application with the  
122 property appraiser before March 1, 2018, and once approved by  
123 the property appraiser, the owner shall receive the appropriate  
124 abatement on taxes initially levied in 2019. No later than May  
125 1, 2018, tax collectors shall comply with the notification

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126 | procedures provided in subsection (4) when providing an  
127 | abatement of taxes pursuant to this subsection.

128 | (b) This subsection applies retroactively to January 1,  
129 | 2016, and expires January 1, 2020.

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