

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 in 2016 to receive an abatement of certain
6 property taxes; specifying procedures for a property
7 owner to use in applying for an abatement of taxes;
8 requiring a property appraiser to investigate the
9 statements contained in applications that are
10 submitted; specifying procedures for a property
11 appraiser to use in notifying the tax collector when
12 an applicant is entitled to an abatement; providing
13 duties of the tax collector relating to determining
14 the amount of the disaster relief credit; requiring
15 the tax collector to reduce taxes in specified manner;
16 requiring the tax collector to notify the Department
17 of Revenue and the local governing boards of reduction
18 in taxes; prohibiting uninhabitable residential
19 improvements from having any value placed thereon;
20 providing retroactive applicability; providing for
21 expiration; providing an effective date.

22
23 Be It Enacted by the Legislature of the State of Florida:

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25 Section 1. Section 196.2003, Florida Statutes, is created

26 | to read:

27 | 196.2003 Abatement of taxes for residential improvements
 28 | damaged or destroyed by a natural disaster.-

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

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

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

39 | (c) "Natural disaster" means:

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

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

43 | (d) "Percent change in value" means the percentage
 44 | difference between a residential parcel's just value as of
 45 | January 1, 2016, and its postdisaster just value.

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

49 | (f) "Residential improvement" or "improvement" means a
 50 | residential dwelling or house but does not include a structure

51 that is not essential to the use and occupancy of the
52 residential dwelling or house, including, but not limited to, a
53 detached utility building, detached carport, detached garage,
54 bulkhead, fence, or swimming pool.

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

61 (2) If a residential improvement is rendered uninhabitable
62 due to damage or destruction to the property caused by a natural
63 disaster during the 2016 calendar year, taxes initially levied
64 in 2018 may be abated in the following manner:

65 (a) The property owner must file an application with the
66 property appraiser as soon as practicable after the damage or
67 destruction occurs but no later than March 1, 2018. A property
68 owner who fails to file an application by March 1, 2018, waives
69 a claim for abatement of taxes from that natural disaster.

70 (b) The application shall identify the residential parcel
71 on which the residential improvement was damaged or destroyed by
72 the natural disaster, the natural disaster that caused the
73 damage or destruction, the date the damage or destruction
74 occurred, and the number of months the property was
75 uninhabitable during the 2016 calendar year.

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

78 (d) Upon receipt of the application, the property
 79 appraiser shall investigate the statements contained in the
 80 application to determine if the applicant is entitled to an
 81 abatement of taxes. If the property appraiser determines that
 82 the applicant is entitled to an abatement, the property
 83 appraiser shall issue an official written statement to the tax
 84 collector no later than April 1, 2018, which provides:

85 1. The number of months during the calendar year that the
 86 residential improvement was uninhabitable. In calculating the
 87 number of months, a period of at least 16 days is considered a
 88 full month.

89 2. The just value of the residential parcel, as determined
 90 by the property appraiser, on January 1, 2016.

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

93 4. The percent change in value applicable to the
 94 residential parcel.

95 (3) Upon receipt of the written statement from the
 96 property appraiser, the tax collector shall calculate the damage
 97 differential and disaster relief credit pursuant to this
 98 section. The tax collector shall reduce the taxes initially
 99 levied on the residential parcel in 2018 by an amount equal to
 100 the disaster relief credit. If the value of the credit exceeds

101 the taxes levied in 2018, the remaining value of the credit
102 shall be applied to taxes due in subsequent years until the
103 value of the credit is exhausted.

104 (4) No later than May 1, 2018, the tax collector shall
105 notify:

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

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

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

114 (6) This section applies retroactively to January 1, 2016,
115 and expires January 1, 2020.

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