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LEGISLATIVE ACTION

Senate

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House

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The Committee on Finance and Tax (Rodriguez) recommended the following:

**Senate Amendment (with title amendment)**

Delete everything after the enacting clause  
and insert:

Section 1. Section 197.319, Florida Statutes, is created to  
read:

197.319 Abatement of ad valorem taxes and non-ad valorem  
assessments following destruction caused by a sudden and  
unforeseen collapse.—

(1) As used in this section, the term "residential



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11 improvement” means a multistory residential building that  
12 consists of at least 50 dwelling units.

13 (2) Each parcel owned and assessed as homestead property  
14 under s. 193.155 or as nonhomestead residential property under  
15 s. 193.1554 which is within a residential improvement that is  
16 destroyed due to a sudden and unforeseen collapse of the  
17 residential improvement or due to the subsequent demolition of  
18 the residential improvement after such collapse is eligible for  
19 an abatement of all taxes and non-ad valorem assessments for the  
20 year in which the destruction occurred if the property appraiser  
21 determines that the condition of the residential improvement on  
22 the January 1 immediately preceding the collapse was such that  
23 the residential improvement had no value due to a latent defect  
24 of the property not readily discernable by inspection.

25 (a) The property appraiser shall provide to the tax  
26 collector an official written statement that provides the  
27 information necessary for the tax collector to abate the taxes  
28 and non-ad valorem assessments for each parcel owner.

29 (b) For parcels meeting the requirements of this  
30 subsection, a parcel owner is not required to remit a payment,  
31 the property appraiser may not issue a notice of proposed  
32 property taxes pursuant to s. 200.069, and the tax collector may  
33 not issue a tax notice pursuant to s. 197.322. In lieu of the  
34 notice of proposed property taxes, the property appraiser must  
35 notify the taxpayer that all taxes and non-ad valorem  
36 assessments have been abated for the year in which the property  
37 was destroyed. If a parcel owner files a petition to the value  
38 adjustment board concerning the value of the parcel for the year  
39 of the collapse, the value adjustment board must dismiss the



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40 petition.

41 (3) For purposes of determining the assessed value under s.  
42 193.155(8) of a new homestead established by an owner of a  
43 parcel within the destroyed residential improvement, the just  
44 value and assessed value of the parcel on the January 1 of the  
45 year preceding the year of the destruction must be used.

46 (4) Tax payments received by the tax collector for taxes  
47 levied in the year of collapse on parcels meeting the  
48 requirements of subsection (2) are eligible for a refund upon  
49 application made to the tax collector. For purposes of this  
50 subsection, the parcel owner or the parcel owner's legal  
51 representative may apply for a refund.

52 (5) This section is repealed December 31, 2023, unless  
53 reviewed and saved from repeal through reenactment by the  
54 Legislature.

55 Section 2. This act applies retroactively to January 1,  
56 2021.

57 Section 3. This act shall take effect upon becoming a law.

58  
59 ===== T I T L E A M E N D M E N T =====

60 And the title is amended as follows:

61 Delete everything before the enacting clause  
62 and insert:

63 A bill to be entitled  
64 An act relating to abatement of ad valorem taxes and  
65 non-ad valorem assessments for residential  
66 improvements destroyed due to a sudden and unforeseen  
67 collapse; creating s. 197.319, F.S.; defining the term  
68 "residential improvement"; providing for the



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69 eligibility for abatement of ad valorem taxes and non-  
70 ad valorem assessments for residential improvements  
71 destroyed following certain events; requiring property  
72 appraisers to provide specified statements to tax  
73 collectors; providing that owners of parcels meeting  
74 certain requirements are not required to remit  
75 payments; prohibiting property appraisers and tax  
76 collectors from issuing specified notices for parcels  
77 meeting certain requirements; requiring property  
78 appraisers to notify taxpayers of the abatement of  
79 taxes and non-ad valorem assessments under certain  
80 circumstances; requiring value adjustment boards to  
81 dismiss petitions under certain circumstances;  
82 specifying requirements for determining the assessed  
83 value of certain new homesteads; providing for a  
84 refund of taxes for parcels meeting certain  
85 requirements under certain circumstances; providing  
86 for future repeal; providing for retroactive  
87 application; providing an effective date.