

By the Committees on Appropriations; and Finance and Tax; and
Senators Rodriguez and Pizzo

576-03530-22

20221610c2

1 A bill to be entitled
2 An act relating to taxation; creating s. 197.319,
3 F.S.; defining the term "residential improvement";
4 providing for the eligibility for abatement of ad
5 valorem taxes and non-ad valorem assessments for
6 residential improvements destroyed following certain
7 events; requiring property appraisers to provide
8 specified statements to tax collectors; providing that
9 owners of parcels meeting certain requirements are not
10 required to remit payments; prohibiting property
11 appraisers and tax collectors from issuing specified
12 notices for parcels meeting certain requirements;
13 requiring property appraisers to notify taxpayers of
14 the abatement of taxes and non-ad valorem assessments
15 under certain circumstances; requiring value
16 adjustment boards to dismiss petitions under certain
17 circumstances; specifying requirements for determining
18 the assessed value of certain new homesteads;
19 providing for a refund of taxes for parcels meeting
20 certain requirements under certain circumstances;
21 providing for future repeal; providing for retroactive
22 application; providing an effective date.

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

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

28 197.319 Abatement of ad valorem taxes and non-ad valorem
29 assessments following destruction caused by a sudden and

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30 unforeseen collapse.—

31 (1) As used in this section, the term "residential
32 improvement" means a multistory residential building that
33 consists of at least 50 dwelling units.

34 (2) Each parcel owned and assessed as homestead property
35 under s. 193.155 or as nonhomestead residential property under
36 s. 193.1554 which is within a residential improvement that is
37 destroyed due to a sudden and unforeseen collapse of the
38 residential improvement or due to the subsequent demolition of
39 the residential improvement after such collapse is eligible for
40 an abatement of all taxes and non-ad valorem assessments for the
41 year in which the destruction occurred if the property appraiser
42 determines that the condition of the residential improvement on
43 the January 1 immediately preceding the collapse was such that
44 the residential improvement had no value due to a latent defect
45 of the property not readily discernable by inspection.

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

50 (b) For parcels meeting the requirements of this
51 subsection, a parcel owner is not required to remit a payment,
52 the property appraiser may not issue a notice of proposed
53 property taxes pursuant to s. 200.069, and the tax collector may
54 not issue a tax notice pursuant to s. 197.322. In lieu of the
55 notice of proposed property taxes, the property appraiser must
56 notify the taxpayer that all taxes and non-ad valorem
57 assessments have been abated for the year in which the property
58 was destroyed. If a parcel owner files a petition to the value

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59 adjustment board concerning the value of the parcel for the year
60 of the collapse, the value adjustment board must dismiss the
61 petition.

62 (3) For purposes of determining the assessed value under s.
63 193.155(8) of a new homestead established by an owner of a
64 parcel within the destroyed residential improvement, the just
65 value and assessed value of the destroyed parcel on the January
66 1 of the year preceding the year of the destruction must be
67 used.

68 (4) Tax payments received by the tax collector for taxes
69 and non-ad valorem assessments levied in the year of collapse on
70 parcels meeting the requirements of subsection (2) are eligible
71 for a refund upon application made to the tax collector. For
72 purposes of this subsection, the parcel owner or the parcel
73 owner's legal representative may apply for a refund.

74 (5) This section is repealed December 31, 2023, unless
75 reviewed and saved from repeal through reenactment by the
76 Legislature.

77 Section 2. This act applies retroactively to January 1,
78 2021.

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