

By Senator Polsky

29-00703-22

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1                                   A bill to be entitled  
2       An act relating to abatement of taxes for residential  
3       dwellings rendered uninhabitable by catastrophic  
4       event; creating s. 197.319, F.S.; providing  
5       definitions; specifying conditions under which persons  
6       whose residential dwellings are rendered uninhabitable  
7       may receive an abatement of taxes originally levied;  
8       specifying a formula for determining the amount of the  
9       tax abatement; providing directives to property  
10      appraisers in issuing written statements to the tax  
11      collector when granting abatements; providing  
12      directives to tax collectors in calculating damage  
13      differentials and processing refunds; providing a  
14      mechanism for persons to file late applications for  
15      abatement of taxes; requiring tax collectors to  
16      provide specified information to the Department of  
17      Revenue and the governing boards of each affected  
18      local government on an annual basis; providing for  
19      retroactive applicability; providing an effective  
20      date.

21  
22 Be It Enacted by the Legislature of the State of Florida:

23  
24       Section 1. Section 197.319, Florida Statutes, is created to  
25       read:

26       197.319 Abatement of taxes for residential dwellings  
27       rendered uninhabitable by a catastrophic event.-

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

29       (a) "Catastrophic event" means a sudden, unanticipated

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30 event that may be the result of a natural or manmade cause and  
31 that renders one or more residential dwellings uninhabitable. A  
32 catastrophic event does not include the destruction of a  
33 residential dwelling that occurs as a result of an intentional  
34 act.

35 (b) "Catastrophic event abatement" means the product  
36 arrived at by multiplying the damage differential by the amount  
37 of timely paid taxes that were initially levied in the year in  
38 which the catastrophic event occurred.

39 (c) "Damage differential" means the product arrived at by  
40 multiplying the percent change in value by a ratio, the  
41 numerator of which is the number of days the residential  
42 dwelling was rendered uninhabitable in the year in which the  
43 catastrophic event occurred, and the denominator of which is  
44 365.

45 (d) "Percent change in value" means the difference between  
46 a residential parcel's just value as of January 1 of the year in  
47 which the catastrophic event occurred and its postcatastrophic  
48 event just value expressed as a percentage of the parcel's just  
49 value as of January 1 of the year in which the catastrophic  
50 event occurred.

51 (e) "Postcatastrophic event just value" means the just  
52 value of the residential parcel on January 1 of the year in  
53 which a catastrophic event occurred, reduced to reflect the just  
54 value of the residential parcel after the catastrophic event  
55 that rendered the residential dwelling uninhabitable. For  
56 purposes of this paragraph, a residential dwelling that is  
57 uninhabitable has no value attached to it. The catastrophic  
58 event abatement is determined only for purposes of calculating

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59 tax abatements for the year or years in which the residential  
60 dwelling is uninhabitable as a result of the catastrophic event  
61 and does not determine a parcel's just value as of January 1  
62 each year.

63 (f) "Residential dwelling" means an improved residential  
64 dwelling or house that is owned and assessed as a homestead  
65 property under s. 193.155 or nonhomestead residential property  
66 under s. 193.1554(1). A residential dwelling does not include  
67 any area or space that is not essential to the use and occupancy  
68 of that dwelling, including a detached utility building,  
69 detached carport, detached garage, bulkhead, fence, or swimming  
70 pool, and does not include land.

71 (g) "Uninhabitable" means the complete destruction and loss  
72 of use and occupancy of a residential dwelling resulting from a  
73 catastrophic event that renders the residential dwelling an  
74 unsafe structure as determined by the federal government or a  
75 state or local government.

76 (2) If a residential dwelling is rendered uninhabitable for  
77 at least 30 days due to a catastrophic event, taxes originally  
78 levied for the tax year in which the catastrophic event occurred  
79 may be abated in the following manner:

80 (a) The property owner must file an application with the  
81 property appraiser no sooner than 30 days after the residential  
82 dwelling is rendered uninhabitable and no later than March 1 of  
83 the tax year immediately following the catastrophic event.

84 (b) The application must identify the residential parcel  
85 upon which the residential dwelling was destroyed by a  
86 catastrophic event, the date of the catastrophic event, and the  
87 number of days the residential dwelling was uninhabitable during

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88 the calendar year in which the catastrophic event occurred.

89 (c) The application must be verified under oath and is  
90 subject to penalty of perjury.

91 (d) Upon receipt of the application, the property appraiser  
92 must investigate the statements contained in the application to  
93 determine if the applicant is entitled to an abatement of taxes.  
94 If the property appraiser determines that the applicant is not  
95 entitled to an abatement, the applicant may file a petition with  
96 the value adjustment board, pursuant to s. 194.011(3),  
97 requesting that the abatement be granted.

98 (e) If the property appraiser determines that the applicant  
99 is entitled to an abatement, the property appraiser must issue  
100 an official written statement to the tax collector by April 1 of  
101 the year in which the application was received that provides:

102 1. The just value of the residential dwelling as determined  
103 by the property appraiser on January 1 of the year in which the  
104 catastrophic event for which the applicant is claiming an  
105 abatement occurred.

106 2. The number of days during the calendar year during which  
107 the residential dwelling was uninhabitable.

108 3. The postcatastrophic event just value of the residential  
109 parcel as determined by the property appraiser.

110 4. The percent change in value applicable to the  
111 residential parcel.

112 (3) Upon receipt of the written statement from the property  
113 appraiser, the tax collector shall calculate the damage  
114 differential pursuant to this section and process a refund in an  
115 amount equal to the catastrophic event abatement.

116 (4) Any person who is qualified to have his or her property

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117 taxes abated under subsection (2) but fails to file an  
118 application by March 1 may file an application for abatement  
119 under this subsection and may file a petition with the value  
120 adjustment board, pursuant to s. 194.011(3), requesting that an  
121 abatement under this subsection be granted. Such petition may be  
122 filed at any time during the taxable year on or before the 25th  
123 day following the mailing of the notice by the property  
124 appraiser as provided in s. 194.011(1). Notwithstanding s.  
125 194.013, the value adjustment board may require such person to  
126 pay a nonrefundable fee of \$15 upon filing the petition. Upon  
127 reviewing the petition, if the person is qualified to receive  
128 the abatement under this subsection and demonstrates particular  
129 extenuating circumstances determined by the property appraiser  
130 or the value adjustment board to warrant granting a late  
131 application for abatement, the property appraiser or the value  
132 adjustment board may grant an abatement.

133 (5) On an annual basis, the tax collector shall notify:

134 (a) The department of the total reduction in taxes for all  
135 properties that qualified for an abatement pursuant to this  
136 section for the year.

137 (b) The governing board of each affected local government  
138 of the reduction in such local government's taxes that occurred  
139 pursuant to this section.

140 Section 2. This act shall apply retroactively to January 1,  
141 2021.

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