

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
 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.

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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
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
72 loss of use and occupancy of a residential dwelling resulting
73 from a catastrophic event that renders the residential dwelling
74 an unsafe structure as determined by the federal government or a
75 state or local government.

76 (2) If a residential dwelling is rendered uninhabitable
 77 for at least 30 days due to a catastrophic event, taxes
 78 originally levied for the tax year in which the catastrophic
 79 event occurred 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
 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
 92 appraiser must investigate the statements contained in the
 93 application to determine if the applicant is entitled to an
 94 abatement of taxes. If the property appraiser determines that
 95 the applicant is not entitled to an abatement, the applicant may
 96 file a petition with the value adjustment board, pursuant to s.
 97 194.011(3), requesting that the abatement be granted.

98 (e) If the property appraiser determines that the
 99 applicant is entitled to an abatement, the property appraiser
 100 must issue an official written statement to the tax collector by

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101 April 1 of the year in which the application was received that
102 provides:

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

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

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

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

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

117 (4) Any person who is qualified to have his or her
118 property taxes abated under subsection (2) but fails to file an
119 application by March 1 may file an application for abatement
120 under this subsection and may file a petition with the value
121 adjustment board, pursuant to s. 194.011(3), requesting that an
122 abatement under this subsection be granted. Such petition may be
123 filed at any time during the taxable year on or before the 25th
124 day following the mailing of the notice by the property
125 appraiser as provided in s. 194.011(1). Notwithstanding s.

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126 194.013, the value adjustment board may require such person to
127 pay a nonrefundable fee of \$15 upon filing the petition. Upon
128 reviewing the petition, if the person is qualified to receive
129 the abatement under this subsection and demonstrates particular
130 extenuating circumstances determined by the property appraiser
131 or the value adjustment board to warrant granting a late
132 application for abatement, the property appraiser or the value
133 adjustment board may grant an abatement.

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

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

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

141 Section 2. This act shall apply retroactively to January
142 1, 2021.

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