

Amendment No. 1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED (Y/N)
ADOPTED AS AMENDED (Y/N)
ADOPTED W/O OBJECTION (Y/N)
FAILED TO ADOPT (Y/N)
WITHDRAWN (Y/N)
OTHER

1 Committee/Subcommittee hearing bill: Local, Federal & Veterans
2 Affairs Subcommittee

3 Representative Eagle offered the following:

4

5 **Amendment**

6 Remove everything after the enacting clause and insert:

7 Section 1. Section 196.2003, Florida Statutes, is created
8 to read:

9 196.2003 .-- Abatement of taxes for residential
10 improvements damaged or destroyed by a natural disaster.-

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

12 (a) "Damage differential" means the product arrived at by
13 multiplying the percent change in value by a ratio, the
14 numerator of which is the number of months the residential
15 improvement was rendered uninhabitable, the denominator of which
16 is 12.

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17 (b) "Disaster relief credit" means the product arrived at
18 by multiplying the damage differential by the amount of timely
19 paid taxes that were initially levied in the year the natural
20 disaster occurred.

21 (c) "Natural disaster" means:

22 1. An event for which the Governor has declared a state of
23 emergency under s. 252.36.

24 2. A sinkhole, as defined in s. 627.706(2)(h).

25 (d) "Percent change in value" means the percentage
26 difference between a residential parcel's just value as of
27 January 1 of the year in which a natural disaster occurred and
28 its postdisaster just value.

29 (e) "Postdisaster just value" means the just value of a
30 residential parcel reflecting the destruction and damage caused
31 by a natural disaster.

32 (f) "Residential improvement" or "improvement" means a
33 residential dwelling or house but does not include a structure
34 that is not essential to the use and occupancy of the
35 residential dwelling or house, including, but not limited to, a
36 detached utility building, detached carport, detached garage,
37 bulkhead, fence, or swimming pool.

38 (g) "Uninhabitable" means the loss of use or occupancy of a
39 residential improvement for the purpose for which it was
40 constructed, as evidenced by documentation, including, but not
41 limited to, utility bills, insurance information, contractors'

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42 statements, building permit applications, or building inspection
43 certificates of occupancy.

44 (2) If a residential improvement is rendered uninhabitable
45 due to damage or destruction to the property caused by a natural
46 disaster, taxes due in the year following the disaster may be
47 abated in the following manner:

48 (a) The property owner must file an application with the
49 property appraiser as soon as practicable after the damage or
50 destruction occurs but no later than March 1 of the year
51 following the year of the natural disaster. A property owner who
52 fails to file an application by March 1 waives a claim for
53 abatement of taxes from that natural disaster.

54 (b) The application shall identify the residential parcel
55 where the residential improvement was damaged or destroyed by
56 the natural disaster, the natural disaster that caused the
57 damage or destruction, the date the damage or destruction
58 occurred, and the number of months the residential improvement
59 was uninhabitable during the calendar year in which the damage
60 or destruction occurred.

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

63 (d) Upon receipt of the application, the property appraiser
64 shall investigate the statements contained in the application to
65 determine if the applicant is entitled to an abatement of taxes.
66 If the property appraiser determines that the applicant is

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67 entitled to an abatement, the property appraiser shall issue an
68 official written statement to the tax collector no later than
69 April 1, which provides:

70 1. The number of months during the calendar year that the
71 residential improvement was uninhabitable. In calculating the
72 number of months, a period of at least 16 days is considered a
73 full month.

74 2. The just value of the residential parcel, as determined
75 by the property appraiser, on January 1 of the year in which the
76 natural disaster occurred.

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

79 4. The percent change in value applicable to the
80 residential parcel.

81 (3) Upon receipt of the written statement from the property
82 appraiser, the tax collector shall calculate the damage
83 differential and disaster relief credit pursuant to this
84 section. The tax collector shall reduce the taxes initially
85 levied on the residential parcel in the year the application is
86 due by an amount equal to the disaster relief credit. If the
87 value of the credit exceeds the taxes levied during the year in
88 which the application is due, the remaining value of the credit
89 shall be applied to taxes due in subsequent years until the
90 value of the credit is exhausted.

91 (4) No later than May 1, the tax collector shall notify:

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

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

98 (5) For the purpose of this section, residential
99 improvements that are uninhabitable shall have no value placed
100 thereon.

101 (6)(a) If a residential improvement is rendered
102 uninhabitable due to damage or destruction by a natural disaster
103 in 2016, the property owner must file an application with the
104 property appraiser before March 1, 2018, and once approved by
105 the property appraiser, the owner shall receive the appropriate
106 abatement on taxes initially levied in 2019. No later than May
107 1, 2018, tax collectors shall comply with the notification
108 procedures provided in subsection (4) when providing an
109 abatement of taxes pursuant to this subsection.

110 (b) This subsection applies retroactively to January 1,
111 2016, and expires January 1, 2020.

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