

1 A bill to be entitled
 2 An act relating to ad valorem taxation; creating s.
 3 196.2003, F.S.; providing definitions; authorizing
 4 certain property damaged or destroyed by a natural
 5 disaster to receive an abatement of certain property
 6 taxes; specifying procedures for a property owner to
 7 use in applying for an abatement of taxes; requiring a
 8 property appraiser to investigate the statements
 9 contained in applications that are submitted;
 10 specifying procedures for a property appraiser to use
 11 in notifying the tax collector when an applicant is
 12 entitled to an abatement; providing duties of the tax
 13 collector relating to determining the amount of the
 14 disaster relief credit; requiring the tax collector to
 15 reduce taxes in specified manner; requiring the tax
 16 collector to notify the Department of Revenue and the
 17 local governing boards of reduction in taxes;
 18 providing retroactive applicability; providing for
 19 expiration of abatement for property damaged in 2016;
 20 providing an effective date.

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

23
 24 Section 1. Section 196.2003, Florida Statutes, is created
 25 to read:

26 | 196.2003 Abatement of taxes for residential property
 27 | damaged or destroyed by a natural disaster.-

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

29 | (a) "Damage differential" means the product arrived at by
 30 | multiplying the percent change in value by a ratio, the
 31 | numerator of which is the number of months the property was
 32 | rendered uninhabitable, the denominator of which is 12.

33 | (b) "Disaster relief credit" means the product arrived at
 34 | by multiplying the damage differential by the amount of timely
 35 | paid taxes that were initially levied in the year the natural
 36 | disaster occurred.

37 | (c) "Natural disaster" means an earthquake, flood,
 38 | hurricane, sinkhole, tornado, tropical storm, or wildfire.

39 | (d) "Percent change in value" means the percentage
 40 | difference between a residential property's just value as of
 41 | January 1 of the year in which a natural disaster occurred and
 42 | its postdisaster just value.

43 | (e) "Postdisaster just value" means the just value of a
 44 | property reflecting the destruction and damage caused by a
 45 | natural disaster.

46 | (f) "Residential property" or "property" means a
 47 | residential dwelling or house but does not include a structure
 48 | that is not essential to the use and occupancy of the
 49 | residential dwelling or house, including, but not limited to, a
 50 | detached utility building, detached carport, detached garage,

51 bulkhead, fence, or swimming pool.

52 (g) "Uninhabitable" means the loss of use or occupancy of
53 a residential property for the purpose for which it was
54 constructed, as evidenced by documentation, including, but not
55 limited to, utility bills, insurance information, contractors'
56 statements, building permit applications, or building inspection
57 certificates of occupancy.

58 (2) If a residential property is rendered uninhabitable
59 due to damage or destruction to the property caused by a natural
60 disaster, taxes due in the year following the disaster may be
61 abated in the following manner:

62 (a) The property owner must file an application with the
63 property appraiser as soon as practicable after the damage or
64 destruction occurs but no later than March 1 of the year
65 following the year of the natural disaster. A property owner who
66 fails to file an application by March 1 waives a claim for
67 abatement of taxes from that natural disaster.

68 (b) The application shall identify the property damaged or
69 destroyed by the natural disaster, the natural disaster that
70 caused the damage or destruction, the date the damage or
71 destruction occurred, and the number of months the property was
72 uninhabitable during the calendar year in which the damage or
73 destruction occurred.

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

76 (d) Upon receipt of the application, the property
77 appraiser shall investigate the statements contained in the
78 application to determine if the applicant is entitled to an
79 abatement of taxes. If the property appraiser determines that
80 the applicant is entitled to an abatement, the property
81 appraiser shall issue an official written statement to the tax
82 collector no later than April 1, which provides:

83 1. The number of months during the calendar year that the
84 residential property was uninhabitable. In calculating the
85 number of months, a period of at least 16 days is considered a
86 full month.

87 2. The just value of the property, as determined by the
88 property appraiser, on January 1 of the year in which the
89 natural disaster occurred.

90 3. The postdisaster just value of the property, as
91 determined by the property appraiser.

92 4. The percent change in value applicable to the property.

93 (3) Upon receipt of the written statement from the
94 property appraiser, the tax collector shall calculate the damage
95 differential and disaster relief credit pursuant to this
96 section. The tax collector shall reduce the taxes initially
97 levied on the property in the year the application is due by an
98 amount equal to the disaster relief credit. If the value of the
99 credit exceeds the taxes levied during the year in which the
100 application is due, the remaining value of the credit shall be

101 applied to taxes due in subsequent years until the value of the
 102 credit is exhausted.

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

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

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

110 (5)(a) If a residential property is rendered uninhabitable
 111 due to damage or destruction by a natural disaster in 2016, the
 112 property owner must file an application with the property
 113 appraiser before March 1, 2018, and once approved by the
 114 property appraiser, the owner shall receive the appropriate
 115 abatement on taxes initially levied in 2019. No later than May
 116 1, 2018, tax collectors shall comply with the notification
 117 procedures provided in subsection (4) when providing an
 118 abatement of taxes pursuant to this subsection.

119 (b) This subsection applies retroactively to January 1,
 120 2016, and expires January 1, 2020.

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