

CHAPTER 98-185

House Bill No. 4261

An act relating to ad valorem taxation; providing for the partial abatement of taxes on certain property destroyed or damaged by a tornado; providing procedures; providing for expiration of the act; providing an effective date.

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

Section 1. Abatement of taxes upon destruction or damage caused by tornadoes.—

(1) If a house or other residential building or structure on land is destroyed or damaged due to a tornado so that such house or other residential building or structure is not capable of being used and occupied, upon application filed with the property appraiser, taxes may be partially abated in the following manner:

(a) Application must be filed by the owner with the property appraiser before March 1, following the tax year in which the destruction or damage occurred. Failure to file such application before March 1 constitutes a waiver of any claim for partial abatement under this section.

(b) The application must identify the property destroyed or damaged by tornado and specify the date the destruction or damage occurred and the number of months of loss of use and occupancy.

(c) The application must be verified under oath under penalty of perjury.

(d) Upon receipt of the application, the property appraiser shall investigate the statements contained therein to determine whether the applicant is entitled to a partial abatement under this section. If the property appraiser determines that the applicant is entitled to such partial abatement, he or she shall issue an official written statement to the tax collector which contains:

1. The number of months that the building or structure was not capable of use and occupancy. In calculating the number of months, the property appraiser shall consider each 30-day period as a month. Partial 30-day periods of 15 days or less may not be considered, but partial periods of 16 days to 25 days are to be calculated as a 30-day period.

2. The value of the building or structure before the damage or destruction, as determined by the property appraiser.

3. Total taxes due on the building or structure as reduced, based on the ratio that the number of months of loss of use and occupancy bears to 12.

4. The amount of reduction in taxes.

(e) Upon receipt of the written statement from the property appraiser, the tax collector shall reduce the taxes on the property shown on the tax collection roll to the amount shown by the property appraiser to be due.

(f) By May 1, the tax collector shall notify the board of county commissioners and the Department of Revenue of the total reduction in taxes for all property that received a partial abatement of taxes under this section.

(g) As used in this section, the term:

1. "Loss of use and occupancy" means that the building or structure, or some self-sufficient unit within it cannot be used for the purpose for which it was constructed during a period of 60 days or more.

2. "House or other residential building or structure" does not include amenities not essential to use and occupancy, such as detached utility buildings, bulkheads, fences, detached carports, swimming pools, or other similar items or property.

(2) This section expires July 1, 1999.

Section 2. This act shall take effect upon becoming a law shall be retroactive to January 1, 1998 and shall apply to ad valorem taxes levied in 1998.

Became a law without the Governor's approval May 23, 1998.

Filed in Office Secretary of State May 22, 1998.