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2 An act relating to homestead assessments;
3 providing an exception to requirements to
4 assess certain homestead property at just value
5 under certain circumstances; providing
6 limitations; providing an effective date.
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8 Be It Enacted by the Legislature of the State of Florida:
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10 Section 1. Notwithstanding the provisions of section
11 193.155(4), Florida Statutes, the assessment at just value for
12 changes, additions, or improvements to homestead property
13 rendered uninhabitable in one or more of the named storms of
14 2004 shall be limited to the square footage exceeding 110
15 percent of the homestead property's total square footage.
16 Additionally, homes having square footage of 1,350 square feet
17 or less which were rendered uninhabitable may rebuild up to
18 1,500 total square feet and the increase in square footage
19 shall not be considered as a change, an addition, or an
20 improvement that is subject to assessment at just value. The
21 provisions of this section are limited to homestead properties
22 in which repairs are completed by January 1, 2008, and apply
23 retroactively to January 1, 2005.

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