

Bill No. SB 264

Barcode 082854

CHAMBER ACTION

Senate

House

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Comm: FAV  
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The Committee on Government Efficiency Appropriations (Posey)  
recommended the following amendment:

**Senate Amendment (with title amendment)**

Delete everything before the enacting clause

and insert:

Section 1. Subsection (3) of section 193.155, Florida  
Statutes, is amended to read:

193.155 Homestead assessments.--Homestead property  
shall be assessed at just value as of January 1, 1994.

Property receiving the homestead exemption after January 1,  
1994, shall be assessed at just value as of January 1 of the  
year in which the property receives the exemption.

(3) Except as provided in this subsection, property  
assessed under this section shall be assessed at just value as  
of January 1 of the year following a change of ownership.

Thereafter, the annual changes in the assessed value of the  
property are subject to the limitations in subsections (1) and  
(2). For the purpose of this section, a change in ownership  
means any sale, foreclosure, or transfer of legal title or

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1 beneficial title in equity to any person, except as provided  
2 in this subsection. There is no change of ownership if:

3 (a) Subsequent to the change or transfer, the same  
4 person is entitled to the homestead exemption as was  
5 previously entitled and:

- 6 1. The transfer of title is to correct an error; ~~or~~
- 7 2. The transfer is between legal and equitable title;
- 8 or

9 3. The change or transfer is by means of an instrument  
10 in which the owner is listed as both grantor and grantee of  
11 the real property and one or more other individuals are  
12 additionally named as grantee. However, if any individual who  
13 is additionally named as a grantee applies for a homestead  
14 exemption on the property, the application shall be considered  
15 a change of ownership;

16 (b) The transfer is between husband and wife,  
17 including a transfer to a surviving spouse or a transfer due  
18 to a dissolution of marriage;

19 (c) The transfer occurs by operation of law under s.  
20 732.4015; or

21 (d) Upon the death of the owner, the transfer is  
22 between the owner and another who is a permanent resident and  
23 is legally or naturally dependent upon the owner.

24 Section 2. This act shall take effect July 1, 2006.

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27 ===== T I T L E A M E N D M E N T =====

28 And the title is amended as follows:

29 Delete everything before the enacting clause

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31 and insert:

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A bill to be entitled  
An act relating to homestead assessments;  
amending s. 193.155, F.S.; providing an  
additional criterion for determining no change  
in ownership of homestead property for  
homestead assessment purposes; specifying a  
condition for a change in ownership; providing  
an effective date.