

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative(s) Cannon offered the following:

2
3 **Amendment (with title amendment)**

4 Remove lines 764-922, and insert:

5 (2) Homestead property shall continue to be assessed under
6 the provisions of s. 4(c), Art. VII of the State Constitution,
7 pursuant to s. 27, Art. XII of the State Constitution, until the
8 owner of the homestead property makes an irrevocable election to
9 no longer have the homestead assessed under s. 4(c), Art. VII of
10 the State Constitution. After the owner makes an irrevocable
11 election, the homestead may not be assessed under the provisions
12 of s. 4(c), Art. VII of the State Constitution.

13 (3)-~~2~~ If the assessed value of the property as calculated
14 under subsection (1) exceeds the just value, the assessed value
15 of the property shall be lowered to the just value of the
16 property.

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17 ~~(4)(3) Except as provided in this subsection,~~ Property
18 assessed under this section shall be assessed at just value as
19 of January 1 of the year following a change of ownership and is
20 not eligible for assessment under this section. ~~Thereafter, the~~
21 ~~annual changes in the assessed value of the property are subject~~
22 ~~to the limitations in subsections (1) and (2).~~ For the purpose
23 of this section, a change in ownership means any sale,
24 foreclosure, or transfer of legal title or beneficial title in
25 equity to any person, except as provided in this subsection.
26 There is no change of ownership if:

27 (a) Subsequent to the change or transfer, the same person
28 is entitled to the homestead exemption as was previously
29 entitled and:

30 1. The transfer of title is to correct an error;
31 2. The transfer is between legal and equitable title; or
32 3. The change or transfer is by means of an instrument in
33 which the owner is listed as both grantor and grantee of the
34 real property and one or more other individuals are additionally
35 named as grantee. However, if any individual who is additionally
36 named as a grantee applies for a homestead exemption on the
37 property, the application shall be considered a change of
38 ownership;

39 (b) The transfer is between husband and wife, including a
40 transfer to a surviving spouse or a transfer due to a
41 dissolution of marriage;

42 (c) The transfer occurs by operation of law under s.
43 732.4015; or

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

47 ~~(5)~~(4)(a) Except as provided in paragraph (b), changes,
48 additions, or improvements to homestead property shall be
49 assessed at just value as of the first January 1 after the
50 changes, additions, or improvements are substantially completed.

51 (b) Changes, additions, or improvements that replace all
52 or a portion of homestead property damaged or destroyed by
53 misfortune or calamity shall not increase the homestead
54 property's assessed value when the square footage of the
55 homestead property as changed or improved does not exceed 110
56 percent of the square footage of the homestead property before
57 the damage or destruction. Additionally, the homestead
58 property's assessed value shall not increase if the total square
59 footage of the homestead property as changed or improved does
60 not exceed 1,500 square feet. Changes, additions, or
61 improvements that do not cause the total to exceed 110 percent
62 of the total square footage of the homestead property before the
63 damage or destruction or that do not cause the total to exceed
64 1,500 total square feet shall be reassessed as provided under
65 subsection (1). The homestead property's assessed value shall be
66 increased by the just value of that portion of the changed or
67 improved homestead property which is in excess of 110 percent of
68 the square footage of the homestead property before the damage
69 or destruction or of that portion exceeding 1,500 square feet.
70 Homestead property damaged or destroyed by misfortune or
71 calamity which, after being changed or improved, has a square
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72 footage of less than 100 percent of the homestead property's
73 total square footage before the damage or destruction shall be
74 assessed pursuant to subsection (6) ~~(5)~~. This paragraph applies
75 to changes, additions, or improvements commenced within 3 years
76 after the January 1 following the damage or destruction of the
77 homestead.

78 (c) Changes, additions, or improvements that replace all
79 or a portion of real property that was damaged or destroyed by
80 misfortune or calamity shall be assessed upon substantial
81 completion as if such damage or destruction had not occurred and
82 in accordance with paragraph (b) if the owner of such property:

83 1. Was permanently residing on such property when the
84 damage or destruction occurred;

85 2. Was not entitled to receive homestead exemption on such
86 property as of January 1 of that year; and

87 3. Applies for and receives homestead exemption on such
88 property the following year.

89 (d) Changes, additions, or improvements include
90 improvements made to common areas or other improvements made to
91 property other than to the homestead property by the owner or by
92 an owner association, which improvements directly benefit the
93 homestead property. Such changes, additions, or improvements
94 shall be assessed at just value, and the just value shall be
95 apportioned among the parcels benefiting from the improvement.

96 (6) ~~(5)~~ When property is destroyed or removed and not
97 replaced, the assessed value of the parcel shall be reduced by
98 the assessed value attributable to the destroyed or removed
99 property.

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100 ~~(7)(6)~~ Only property that receives a homestead exemption
101 is subject to this section. No portion of property that is
102 assessed solely on the basis of character or use pursuant to s.
103 193.461 or s. 193.501, or assessed pursuant to s. 193.505, is
104 subject to this section. When property is assessed under s.
105 193.461, s. 193.501, or s. 193.505 and contains a residence
106 under the same ownership, the portion of the property consisting
107 of the residence and curtilage must be assessed separately,
108 pursuant to s. 193.011, for the assessment to be subject to the
109 limitation in this section.

110 ~~(8)(7)~~ If a person received a homestead exemption limited
111 to that person's proportionate interest in real property, the
112 provisions of this section apply only to that interest.

113 ~~(9)(8)~~ Erroneous assessments of homestead property
114 assessed under this section may be corrected in the following
115 manner:

116 (a) If errors are made in arriving at any assessment under
117 this section due to a material mistake of fact concerning an
118 essential characteristic of the property, the just value and
119 assessed value must be recalculated for every such year,
120 including the year in which the mistake occurred.

121 (b) If changes, additions, or improvements are not
122 assessed at just value as of the first January 1 after they were
123 substantially completed, the property appraiser shall determine
124 the just value for such changes, additions, or improvements for
125 the year they were substantially completed. Assessments for
126 subsequent years shall be corrected, applying this section if
127 applicable.

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128 (c) If back taxes are due pursuant to s. 193.092, the
129 corrections made pursuant to this subsection shall be used to
130 calculate such back taxes.

131 ~~(10)~~~~(9)~~ If the property appraiser determines that for any
132 year or years within the prior 10 years a person who was not
133 entitled to the homestead property assessment limitation granted
134 under this section was granted the homestead property assessment
135 limitation, the property appraiser making such determination
136 shall record in the public records of the county a notice of tax
137 lien against any property owned by that person in the county,
138 and such property must be identified in the notice of tax lien.
139 Such property that is situated in this state is subject to the
140 unpaid taxes, plus a penalty of 50 percent of the unpaid taxes
141 for each year and 15 percent interest per annum. However, when a
142 person entitled to exemption pursuant to s. 196.031
143 inadvertently receives the limitation pursuant to this section
144 following a change of ownership, the assessment of such property
145 must be corrected as provided in paragraph ~~(9)~~~~(8)~~(a), and the
146 person need not pay the unpaid taxes, penalties, or interest.

147 Section 14. Section 193.1551, Florida Statutes, is amended
148 to read:

149 193.1551 Assessment of certain homestead property damaged
150 in 2004 named storms.--Notwithstanding the provisions of s.
151 193.155~~(5)~~~~(4)~~, the assessment at just value for changes,
152 additions,
153

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

155 Remove lines 68-71, and insert:

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HOUSE AMENDMENT

Bill No. HB 1B

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156 Constitution; amending s.

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