

By Senator Geller

31-02393A-08

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1 A bill to be entitled

2 An act relating to the assessment of homestead property;
3 amending s. 193.155, F.S.; providing that certain changes
4 made to homestead property for purposes of disaster
5 preparedness do not increase the assessed value of the
6 property; 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. Paragraph (a) of subsection (4) of section
11 193.155, Florida Statutes, as amended by section 5 of chapter
12 2007-339, Laws of Florida, is amended to read:

13 193.155 Homestead assessments.--Homestead property shall be
14 assessed at just value as of January 1, 1994. Property receiving
15 the homestead exemption after January 1, 1994, shall be assessed
16 at just value as of January 1 of the year in which the property
17 receives the exemption unless the provisions of subsection (8)
18 apply.

19 (4) (a) Except as provided in paragraph (b), changes,
20 additions, or improvements to homestead property, except the
21 addition of storm shutters, impact-resistant glazing, hurricane
22 clips and straps, or generators for purposes of disaster
23 preparedness, shall be assessed at just value as of the first
24 January 1 after the changes, additions, or improvements are
25 substantially completed. The addition of storm shutters, impact-
26 resistant glazing, hurricane clips and straps, or generators for
27 purposes of disaster preparedness shall not increase the assessed
28 value of homestead property.

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