

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Attkisson offered the following:

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3 **Amendment (with title amendment)**

4 Remove lines 27-28 and insert:

5 Section 2. Paragraph (c) of subsection (4) of section
6 193.155, Florida Statutes, is amended to read:

7 193.155 Homestead assessments.--Homestead property shall
8 be assessed at just value as of January 1, 1994. Property
9 receiving the homestead exemption after January 1, 1994, shall
10 be assessed at just value as of January 1 of the year in which
11 the property receives the exemption unless the provisions of
12 subsection (8) apply.

13 (4)

14 (c) Changes, additions, or improvements that replace all
15 or a portion of real property that was damaged or destroyed by
16 misfortune or calamity shall be assessed upon substantial

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17 completion as if such damage or destruction had not occurred and
18 in accordance with paragraph (b) if the owner of such property:

19 1. Was permanently residing on such property or
20 improvements were under construction and subject to completion
21 prior to January 1 of the year when the damage or destruction
22 occurred.~~†~~

23 2. Was not entitled to receive homestead exemption on such
24 property as of January 1 of that year.~~† and~~

25 3. Applies for and receives homestead exemption on such
26 property the year following the completion of improvements made
27 in compliance with paragraph (b) ~~year~~.

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31 **T I T L E A M E N D M E N T**

32 Between line(s) 4-5 insert:
33 amending s. 193.155, F.S.; revising the assessment of homestead
34 property damaged or destroyed by misfortune or calamity;