

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Attkisson offered the following:

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3 **Amendment to Amendment (628963) (with title amendment)**

4 Between lines 4 and 5, insert:

5 Section 1. 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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29  
30 -----  
31 **T I T L E A M E N D M E N T**

32 Remove line 278 and insert:

33 An act relating to ad valorem taxation; amending s. 193.155,  
34 F.S.; revising the assessment of homestead property damaged or  
35 destroyed by misfortune or calamity; amending s. 194.011,