



619948

LEGISLATIVE ACTION

Senate	.	House
Comm: FAV	.	
03/24/2009	.	
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The Committee on Community Affairs (Altman) recommended the following:

Senate Amendment (with title amendment)

Delete everything after 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 unless the provisions of subsection (8)



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12 apply.

13 (3) (a) Except as provided in this subsection or subsection
14 (8), property assessed under this section shall be assessed at
15 just value as of January 1 of the year following a change of
16 ownership. Thereafter, the annual changes in the assessed value
17 of the property are subject to the limitations in subsections
18 (1) and (2). For the purpose of this section, a change of
19 ownership means any sale, foreclosure, or transfer of legal
20 title or beneficial title in equity to any person, except as
21 provided in this subsection. There is no change of ownership if:

22 1.(a) Subsequent to the change or transfer, the same person
23 is entitled to the homestead exemption as was previously
24 entitled and:

25 a.1. The transfer of title is to correct an error;

26 b.2. The transfer is between legal and equitable title or
27 equitable and equitable title and no additional person applies
28 for a homestead exemption on the property; or

29 c.3. The change or transfer is by means of an instrument in
30 which the owner is listed as both grantor and grantee of the
31 real property and one or more other individuals are additionally
32 named as grantee. However, if any individual who is additionally
33 named as a grantee applies for a homestead exemption on the
34 property, the application shall be considered a change of
35 ownership;

36 2.(b) Legal or equitable title is changed or transferred
37 The transfer is between husband and wife, including a change or
38 transfer to a surviving spouse or a transfer due to a
39 dissolution of marriage;

40 3.(e) The transfer occurs by operation of law to the



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41 surviving spouse or minor child or children under s. 732.401
42 s.732.4015; or

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

46 (b) For purposes of this subsection, a leasehold interest
47 that qualifies for the homestead exemption under s. 196.031 or
48 s. 196.041 shall be treated as an equitable interest in the
49 property.

50 Section 2. This act shall take effect July 1, 2009.

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

52 And the title is amended as follows:

53
54 Delete everything before the enacting clause
55 and insert:

56 A bill to be entitled
57 An act relating to homestead assessments; amending s.
58 193.155, F.S.; revising criteria under which transfer
59 of homestead property is not considered a change of
60 ownership; providing construction; providing an
61 effective date.