

Amendment No. a1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	<u>    </u>	(Y/N)
ADOPTED AS AMENDED	<u>    </u>	(Y/N)
ADOPTED W/O OBJECTION	<u>    </u>	(Y/N)
FAILED TO ADOPT	<u>    </u>	(Y/N)
WITHDRAWN	<u>    </u>	(Y/N)
OTHER	<u>      </u>	

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1 Committee/Subcommittee hearing bill: Ways & Means Committee  
 2 Representative Duggan offered the following:

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 4 **Amendment to Amendment (640009) by Representative Buchanan**  
 5 **(with title amendment)**

6 Between lines 5 and 6 of the amendment, insert:

7 E Section 1. Paragraph (a) of subsection (3) of section  
 8 193.155, Florida Statutes, is amended to read:

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

15 (3) (a) Except as provided in this subsection or subsection  
 16 (8), property assessed under this section shall be assessed at

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17 just value as of January 1 of the year following a change of  
18 ownership. Thereafter, the annual changes in the assessed value  
19 of the property are subject to the limitations in subsections  
20 (1) and (2). For the purpose of this section, a change of  
21 ownership means any sale, foreclosure, or transfer of legal  
22 title or beneficial title in equity to any person, except if:

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

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

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

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

36 ~~or~~

37 d. The change or transfer is by means of an instrument in  
38 which the owner entitled to the homestead exemption is listed as  
39 both a grantor and grantee of the real property and one or more  
40 other individuals, all of whom held title as joint tenants with

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41 rights of survivorship with the owner, are named only as  
42 grantors and are removed from the title; or  
43 ~~e.d.~~ The person is a lessee entitled to the homestead  
44 exemption under s. 196.041(1);  
45 2. Legal or equitable title is changed or transferred  
46 between husband and wife, including a change or transfer to a  
47 surviving spouse or a transfer due to a dissolution of marriage;  
48 3. The transfer occurs by operation of law to the  
49 surviving spouse or minor child or children under s. 732.401; ~~or~~  
50 4. Upon the death of the owner, the transfer is between  
51 the owner and another who is a permanent resident and who is  
52 legally or naturally dependent upon the owner; or  
53 5. The transfer occurs with respect to a property where:  
54 a. Multiple owners hold title as joint tenants with rights  
55 of survivorship;  
56 b. One or more owners were entitled to and received the  
57 homestead exemption on the property;  
58 c. Death of one or more owners occurs; and  
59 d. Subsequent to the transfer, the surviving owner or owners  
60 previously entitled to and receiving the homestead exemption  
61 continue to be entitled to and receive the homestead exemption.

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**T I T L E   A M E N D M E N T**

65 Between lines 53 and 54 of the amendment, insert:

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66 193.155, F.S.; providing exceptions to the definition  
67 of the term "a change of ownership" for purposes of a  
68 certain homestead assessment limitation; amending s.  
69 Here