



324278

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/22/2021	.	
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The Committee on Appropriations (Brandes) recommended the following:

**Senate Amendment (with title amendment)**

Delete everything after the enacting clause  
and insert:

Section 1. Subsection (4) 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



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11 receives the exemption unless the provisions of subsection (8)  
12 apply.

13 (4) (a) Except as provided in paragraph (b) and s. 193.624,  
14 changes, additions, or improvements to homestead property shall  
15 be assessed at just value as of the first January 1 after the  
16 changes, additions, or improvements are substantially completed.

17 (b) 1. Changes, additions, or improvements that replace all  
18 or a portion of homestead property ~~damaged or destroyed by~~  
19 ~~misfortune or calamity~~ shall not increase the homestead  
20 property's assessed value when the square footage of the  
21 homestead property as changed or improved does not exceed 110  
22 percent of the square footage of the homestead property before  
23 the damage, ~~or~~ destruction, or voluntary elevation of the  
24 homestead property if:

25 a. The homestead property was damaged or destroyed by  
26 misfortune or calamity; or

27 b. At the time the voluntary elevation commenced:

28 (I) The homestead property was not deemed uninhabitable in  
29 part or in whole under state or local law;

30 (II) All ad valorem taxes, special assessments, county or  
31 municipal utility charges, and other government-imposed liens  
32 against the homestead property had been paid; and

33 (III) The homestead property did not comply with the  
34 Federal Emergency Management Agency's National Flood Insurance  
35 Program requirements and Florida Building Code elevation  
36 requirements and was elevated in compliance with such  
37 requirements. The property owner must provide elevation  
38 certificates for both the original and elevated homestead  
39 property. For purposes of this subsection, the term "voluntary



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40 elevation” or “voluntarily elevated” means the elevation of an  
41 existing nonconforming homestead property or the removal and  
42 rebuilding of a nonconforming homestead property. Conforming  
43 areas below an elevated structure designated only for parking,  
44 storage, or access may not be included in the 110 percent  
45 calculation unless the area exceeds 110 percent of the lowest  
46 level square footage before the voluntary elevation, in which  
47 case the area in excess of 110 percent of the lowest level  
48 square footage before the voluntary elevation shall be included  
49 in the 110 percent calculation.

50  
51 Additionally, the homestead property’s assessed value may ~~shall~~  
52 not increase if the total square footage of the homestead  
53 property as changed, ~~or~~ improved, or elevated does not exceed  
54 1,500 square feet.

55 2. This paragraph does not apply if, after completion of  
56 the voluntary elevation, there is a change in the classification  
57 of the property pursuant to s. 195.073(1).

58 (c) Changes, additions, or improvements that do not cause  
59 the total to exceed 110 percent of the total square footage of  
60 the homestead property before the qualifying damage, ~~or~~  
61 destruction, or voluntary elevation or that do not cause the  
62 total to exceed 1,500 total square feet shall be reassessed as  
63 provided under subsection (1). The homestead property’s assessed  
64 value shall be increased by the just value of that portion of  
65 the changed or improved homestead property which is in excess of  
66 110 percent of the square footage of the homestead property  
67 before the qualifying damage, ~~or~~ destruction, or voluntary  
68 elevation or of that portion exceeding 1,500 square feet.



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69 Homestead property damaged, ~~or~~ destroyed, or voluntarily  
70 elevated by misfortune or calamity which, after being changed or  
71 improved, has a square footage of less than 100 percent of the  
72 homestead property's total square footage before the qualifying  
73 damage, or destruction, or voluntary elevation shall be assessed  
74 pursuant to subsection (5).

75 (d) For changes, additions, or improvements made to replace  
76 property that was damaged or destroyed by misfortune or  
77 calamity, this subsection paragraph applies to the changes,  
78 additions, or improvements commenced within 3 years after the  
79 January 1 following the qualifying damage or destruction of the  
80 homestead property.

81 (e) ~~(e)~~ Changes, additions, or improvements that replace all  
82 or a portion of real property that was damaged, ~~or~~ destroyed, or  
83 voluntarily elevated by misfortune or calamity shall be assessed  
84 upon substantial completion as if such qualifying damage, ~~or~~  
85 destruction, or voluntary elevation had not occurred and in  
86 accordance with paragraph (b) if the owner of such property:

87 1. Was permanently residing on such property when the  
88 qualifying damage, ~~or~~ destruction, or voluntary elevation  
89 occurred;

90 2. Was not entitled to receive homestead exemption on such  
91 property as of January 1 of that year; and

92 3. Applies for and receives homestead exemption on such  
93 property the following year.

94 (f) ~~(d)~~ Changes, additions, or improvements include  
95 improvements made to common areas or other improvements made to  
96 property other than to the homestead property by the owner or by  
97 an owner association, which improvements directly benefit the



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98 homestead property. Such changes, additions, or improvements  
99 shall be assessed at just value, and the just value shall be  
100 apportioned among the parcels benefiting from the improvement.

101 Section 2. Subsection (6) of section 193.1554, Florida  
102 Statutes, is amended to read:

103 193.1554 Assessment of nonhomestead residential property.-

104 (6) (a) Except as provided in paragraph (b) and s. 193.624,  
105 changes, additions, or improvements to nonhomestead residential  
106 property shall be assessed at just value as of the first January  
107 1 after the changes, additions, or improvements are  
108 substantially completed.

109 (b) 1. Changes, additions, or improvements that replace all  
110 or a portion of nonhomestead residential property ~~damaged or~~  
111 ~~destroyed by misfortune or calamity~~ shall not increase the  
112 property's assessed value when the square footage of the  
113 property as changed or improved does not exceed 110 percent of  
114 the square footage of the property before ~~the damage,~~ ~~or~~  
115 destruction, or voluntary elevation of the property if:

116 a. The property was damaged or destroyed by misfortune or  
117 calamity; or

118 b. At the time the voluntary elevation commenced:

119 (I) The property was not deemed uninhabitable in part or in  
120 whole under state or local law;

121 (II) All ad valorem taxes, special assessments, county or  
122 municipal utility charges, and other government-imposed liens  
123 against the nonhomestead property had been paid; and

124 (III) The property did not comply with the Federal  
125 Emergency Management Agency's National Flood Insurance Program  
126 requirements and Florida Building Code elevation requirements



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127 and was elevated in compliance with such requirements. The  
128 property owner must provide elevation certificates for both the  
129 original and the elevated property. For purposes of this  
130 subsection, the term "voluntary elevation" or "voluntarily  
131 elevated" means the elevation of an existing nonconforming  
132 nonhomestead residential property or the removal and rebuilding  
133 of a nonconforming nonhomestead residential property. Conforming  
134 areas below an elevated structure designated only for parking,  
135 storage, or access may not be included in the 110 percent  
136 calculation unless the area exceeds 110 percent of the lowest  
137 level square footage before the voluntary elevation, in which  
138 case the area in excess of 110 percent of the lowest level  
139 square footage before the voluntary elevation shall be included  
140 in the 110 percent calculation.

141  
142 Additionally, the property's assessed value may ~~shall~~ not  
143 increase if the total square footage of the property as changed,  
144 ~~or~~ improved, or elevated does not exceed 1,500 square feet.

145 2. This paragraph does not apply if, after completion of  
146 the voluntary elevation, there is a change in the classification  
147 of the property pursuant to s. 195.073(1).

148 (c) Changes, additions, or improvements that do not cause  
149 the total to exceed 110 percent of the total square footage of  
150 the property before the qualifying damage, ~~or~~ destruction, or  
151 voluntary elevation or that do not cause the total to exceed  
152 1,500 total square feet shall be reassessed as provided under  
153 subsection (3). The property's assessed value shall be increased  
154 by the just value of that portion of the changed or improved  
155 property which is in excess of 110 percent of the square footage



156 of the property before the qualifying damage, ~~or~~ destruction, or  
157 voluntary elevation or of that portion exceeding 1,500 square  
158 feet. Property damaged, ~~or~~ destroyed, or voluntarily elevated by  
159 ~~misfortune or calamity~~ which, after being changed or improved,  
160 has a square footage of less than 100 percent of the property's  
161 total square footage before the qualifying damage, ~~or~~  
162 destruction, or voluntary elevation shall be assessed pursuant  
163 to subsection (8).

164 (d) For changes, additions, or improvements made to replace  
165 property that was damaged or destroyed by misfortune or  
166 calamity, this subsection ~~paragraph~~ applies to the changes,  
167 additions, or improvements commenced within 3 years after the  
168 January 1 following the qualifying damage or destruction of the  
169 property.

170 (e) ~~(e)~~ Changes, additions, or improvements include  
171 improvements made to common areas or other improvements made to  
172 property other than to the nonhomestead residential property by  
173 the owner or by an owner association, which improvements  
174 directly benefit the property. Such changes, additions, or  
175 improvements shall be assessed at just value, and the just value  
176 shall be apportioned among the parcels benefiting from the  
177 improvement.

178 Section 3. This act shall take effect on the effective date  
179 of the amendment to the State Constitution proposed by SJR 1182  
180 or a similar joint resolution having substantially the same  
181 specific intent and purpose, if such amendment to the State  
182 Constitution is approved at the general election held in  
183 November 2022 or at an earlier special election specifically  
184 authorized by law for that purpose.



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

And the title is amended as follows:

Delete everything before the enacting clause  
and insert:

A bill to be entitled

An act relating to property assessments for elevated  
properties; amending ss. 193.155 and 193.1554, F.S.;  
specifying that changes to elevate certain homestead  
and nonhomestead residential property, respectively,  
do not increase the assessed value of the property;  
requiring property owners to provide certification for  
such property; defining the term "voluntary elevation"  
or "voluntarily elevated"; prohibiting certain areas  
from being included in square footage calculation;  
providing an exception; providing applicability;  
making clarifying revisions; providing an effective  
date.