



476708

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/14/2021	.	
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The Committee on Finance and Tax (Brandes) recommended the following:

Senate Amendment (with title amendment)

Delete lines 79 - 173
and insert:
pursuant to subsection (5).

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



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11 homestead property.

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

18 1. Was permanently residing on such property when the
19 qualifying damage, ~~or~~ destruction, or voluntary elevation
20 occurred;

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

23 3. Applies for and receives homestead exemption on such
24 property the following year.

25 (f)~~(d)~~ Changes, additions, or improvements include
26 improvements made to common areas or other improvements made to
27 property other than to the homestead property by the owner or by
28 an owner association, which improvements directly benefit the
29 homestead property. Such changes, additions, or improvements
30 shall be assessed at just value, and the just value shall be
31 apportioned among the parcels benefiting from the improvement.

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

34 193.1554 Assessment of nonhomestead residential property.-

35 (6) (a) Except as provided in paragraph (b) and s. 193.624,
36 changes, additions, or improvements to nonhomestead residential
37 property shall be assessed at just value as of the first January
38 1 after the changes, additions, or improvements are
39 substantially completed.



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40 (b) Changes, additions, or improvements that replace all or
41 a portion of nonhomestead residential property ~~damaged or~~
42 ~~destroyed by misfortune or calamity~~ shall not increase the
43 property's assessed value when the square footage of the
44 property as changed or improved does not exceed 110 percent of
45 the square footage of the property before ~~the damage, or~~
46 destruction, or voluntary elevation of the property if:

47 1. The property was damaged or destroyed by misfortune or
48 calamity; or

49 2. Before the voluntary elevation, the property did not
50 comply with the Federal Emergency Management Agency's National
51 Flood Insurance Program requirements and Florida Building Code
52 elevation requirements and was elevated in compliance with such
53 requirements. The property owner must provide elevation
54 certificates for both the original and the elevated property.
55 For purposes of this subsection, the term "voluntary elevation"
56 or "voluntarily elevated" means the elevation of an existing
57 nonconforming nonhomestead residential property or the removal
58 and rebuilding of a nonconforming nonhomestead residential
59 property. Conforming areas below an elevated structure
60 designated only for parking, storage, or access may not be
61 included in the 110 percent calculation unless the area exceeds
62 110 percent of the square footage before the voluntary
63 elevation.

64
65 Additionally, the property's assessed value may ~~shall~~ not
66 increase if the total square footage of the property as changed,
67 ~~or~~ improved, or elevated does not exceed 1,500 square feet.

68 (c) Changes, additions, or improvements that do not cause



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69 the total to exceed 110 percent of the total square footage of
70 the property before the qualifying damage, ~~or~~ destruction, or
71 voluntary elevation or that do not cause the total to exceed
72 1,500 total square feet shall be reassessed as provided under
73 subsection (3). The property's assessed value shall be increased
74 by the just value of that portion of the changed or improved
75 property which is in excess of 110 percent of the square footage
76 of the property before the qualifying damage, ~~or~~ destruction, or
77 voluntary elevation or of that portion exceeding 1,500 square
78 feet. Property damaged, ~~or~~ destroyed, or voluntarily elevated by
79 ~~misfortune or calamity~~ which, after being changed or improved,
80 has a square footage of less than 100 percent of the property's
81 total square footage before the qualifying damage, ~~or~~
82 destruction, or voluntary elevation shall be assessed pursuant
83 to subsection (8).

84 (d) For changes, additions, or improvements made to replace
85 property that was damaged or destroyed by misfortune or
86 calamity, this subsection paragraph applies to the changes,
87 additions, or improvements commenced within 3 years after the
88 January 1 following the qualifying damage or destruction of the
89 property.

90 (e)(e) Changes, additions, or improvements include
91 improvements made to common areas or other improvements made to
92 property other than to the nonhomestead residential property by
93 the owner or by an owner association, which improvements
94 directly benefit the property. Such changes, additions, or
95 improvements shall be assessed at just value, and the just value
96 shall be apportioned among the parcels benefiting from the
97 improvement.



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98 Section 3. Section 193.1557, Florida Statutes, is amended
99 to read:

100 193.1557 Assessment of certain property damaged or
101 destroyed by Hurricane Michael.—For property damaged or
102 destroyed by Hurricane Michael in 2018, s. 193.155(4)(b),
103 Florida Statutes (2020), s. 193.1554(6)(b), Florida Statutes
104 (2020), or s. 193.1555(6)(b) Florida Statutes (2020), applies to
105 changes,
106

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

108 And the title is amended as follows:

109 Delete lines 11 - 16

110 and insert:

111 included in square footage calculation; revising
112 applicability; making clarifying revisions; amending
113 s. 193.1557, F.S.; revising applicability; providing a