

By Senator Brandes

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1 A bill to be entitled
2 An act relating to property assessments for elevated
3 properties; amending ss. 193.155 and 193.1554, F.S.;
4 specifying that changes to elevate certain homestead
5 and nonhomestead residential property, respectively,
6 do not increase the assessed value of the property
7 under certain circumstances; requiring property owners
8 to provide certification for such property; defining
9 the terms "voluntary elevation" and "voluntarily
10 elevated"; prohibiting certain areas from being
11 included in square footage calculation; making
12 clarifying revisions; reenacting s. 193.1557, F.S.,
13 relating to assessment of certain property damaged or
14 destroyed by Hurricane Michael, to incorporate
15 amendments made by this act to ss. 193.155 and
16 193.1554, F.S., in references thereto; providing a
17 contingent effective date.

18
19 Be It Enacted by the Legislature of the State of Florida:

20
21 Section 1. Subsection (4) of section 193.155, Florida
22 Statutes, is amended to read:

23 193.155 Homestead assessments.—Homestead property shall be
24 assessed at just value as of January 1, 1994. Property receiving
25 the homestead exemption after January 1, 1994, shall be assessed
26 at just value as of January 1 of the year in which the property
27 receives the exemption unless the provisions of subsection (8)
28 apply.

29 (4) (a) Except as provided in paragraph (b) and s. 193.624,

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30 changes, additions, or improvements to homestead property shall
31 be assessed at just value as of the first January 1 after the
32 changes, additions, or improvements are substantially completed.

33 (b) Changes, additions, or improvements that replace all or
34 a portion of homestead property ~~damaged or destroyed by~~
35 ~~misfortune or calamity~~ shall not increase the homestead
36 property's assessed value when the square footage of the
37 homestead property as changed or improved does not exceed 110
38 percent of the square footage of the homestead property before
39 the damage, or destruction, or voluntary elevation of the
40 homestead property if:

41 1. The homestead property was damaged or destroyed by
42 misfortune or calamity; or

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

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59 Additionally, the homestead property's assessed value may ~~shall~~
60 not increase if the total square footage of the homestead
61 property as changed, ~~or~~ improved, or elevated does not exceed
62 1,500 square feet.

63 (c) Changes, additions, or improvements that do not cause
64 the total to exceed 110 percent of the total square footage of
65 the homestead property before the qualifying damage, ~~or~~
66 destruction, or voluntary elevation or that do not cause the
67 total to exceed 1,500 total square feet shall be reassessed as
68 provided under subsection (1). The homestead property's assessed
69 value shall be increased by the just value of that portion of
70 the changed or improved homestead property which is in excess of
71 110 percent of the square footage of the homestead property
72 before the qualifying damage, ~~or~~ destruction, or voluntary
73 elevation or of that portion exceeding 1,500 square feet.

74 Homestead property damaged, ~~or~~ destroyed, or voluntarily
75 elevated ~~by misfortune or calamity~~ which, after being changed or
76 improved, has a square footage of less than 100 percent of the
77 homestead property's total square footage before the qualifying
78 damage, ~~or~~ destruction, or voluntary elevation shall be assessed
79 pursuant to subsection (5). This subsection ~~paragraph~~ applies to
80 changes, additions, or improvements commenced within 3 years
81 after the January 1 following the qualifying damage, ~~or~~
82 destruction, or voluntary elevation of the homestead property.

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

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88 accordance with paragraph (b) if the owner of such property:

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

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

94 3. Applies for and receives homestead exemption on such
95 property the following year.

96 (e)~~(d)~~ Changes, additions, or improvements include
97 improvements made to common areas or other improvements made to
98 property other than to the homestead property by the owner or by
99 an owner association, which improvements directly benefit the
100 homestead property. Such changes, additions, or improvements
101 shall be assessed at just value, and the just value shall be
102 apportioned among the parcels benefiting from the improvement.

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

105 193.1554 Assessment of nonhomestead residential property.—

106 (6) (a) Except as provided in paragraph (b) and s. 193.624,
107 changes, additions, or improvements to nonhomestead residential
108 property shall be assessed at just value as of the first January
109 1 after the changes, additions, or improvements are
110 substantially completed.

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

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117 destruction, or voluntary elevation of the property if:

118 1. The property was damaged or destroyed by misfortune or
119 calamity; or

120 2. Before the voluntary elevation, the property did not
121 comply with the Federal Emergency Management Agency's National
122 Flood Insurance Program requirements and Florida Building Code
123 elevation requirements and was elevated in compliance with such
124 requirements. The property owner must provide elevation
125 certificates for both the original and the elevated property.
126 For purposes of this subsection, the term "voluntary elevation"
127 or "voluntarily elevated" means the elevation of an existing
128 nonconforming nonhomestead residential property or the removal
129 and rebuilding of a nonconforming nonhomestead residential
130 property. Conforming areas below an elevated structure
131 designated only for parking, storage, or access may not be
132 included in the 110 percent calculation unless the area exceeds
133 110 percent of the square footage before the voluntary
134 elevation.

135
136 Additionally, the property's assessed value may ~~shall~~ not
137 increase if the total square footage of the property as changed,
138 ~~or~~ improved, or elevated does not exceed 1,500 square feet.

139 (c) Changes, additions, or improvements that do not cause
140 the total to exceed 110 percent of the total square footage of
141 the property before the qualifying damage, ~~or~~ destruction, or
142 voluntary elevation or that do not cause the total to exceed
143 1,500 total square feet shall be reassessed as provided under
144 subsection (3). The property's assessed value shall be increased
145 by the just value of that portion of the changed or improved

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146 property which is in excess of 110 percent of the square footage
147 of the property before the qualifying damage, ~~or~~ destruction, or
148 voluntary elevation or of that portion exceeding 1,500 square
149 feet. Property damaged, ~~or~~ destroyed, or voluntarily elevated by
150 ~~misfortune or calamity~~ which, after being changed or improved,
151 has a square footage of less than 100 percent of the property's
152 total square footage before the qualifying damage, ~~or~~
153 destruction, or voluntary elevation shall be assessed pursuant
154 to subsection (8). This subsection ~~paragraph~~ applies to changes,
155 additions, or improvements commenced within 3 years after the
156 January 1 following the qualifying damage, ~~or~~ destruction, or
157 voluntary elevation of the property.

158 (d) ~~(e)~~ Changes, additions, or improvements include
159 improvements made to common areas or other improvements made to
160 property other than to the nonhomestead residential property by
161 the owner or by an owner association, which improvements
162 directly benefit the property. Such changes, additions, or
163 improvements shall be assessed at just value, and the just value
164 shall be apportioned among the parcels benefiting from the
165 improvement.

166 Section 3. For the purpose of incorporating the amendments
167 made by this act to sections 193.155 and 193.1554, Florida
168 Statutes, in references thereto, section 193.1557, Florida
169 Statutes, is reenacted to read:

170 193.1557 Assessment of certain property damaged or
171 destroyed by Hurricane Michael.—For property damaged or
172 destroyed by Hurricane Michael in 2018, s. 193.155(4)(b), s.
173 193.1554(6)(b), or s. 193.1555(6)(b) applies to changes,
174 additions, or improvements commenced within 5 years after

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175 January 1, 2019. This section applies to the 2019-2023 tax rolls
176 and shall stand repealed on December 31, 2023.

177 Section 4. This act shall take effect on the effective date
178 of the amendment to the State Constitution proposed by SJR _____
179 or a similar joint resolution having substantially the same
180 specific intent and purpose, if such amendment to the State
181 Constitution is approved at the general election held in
182 November 2022 or at an earlier special election specifically
183 authorized by law for that purpose.