

**By** the Committees on Finance and Tax; and Community Affairs; and Senator Brandes

593-04149-21

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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; revising  
12          applicability; making clarifying revisions; amending  
13          s. 193.1557, F.S.; revising applicability; providing a  
14          contingent effective date.

15  
16 Be It Enacted by the Legislature of the State of Florida:

17  
18           Section 1. Subsection (4) of section 193.155, Florida  
19           Statutes, is amended to read:

20           193.155 Homestead assessments.—Homestead property shall be  
21           assessed at just value as of January 1, 1994. Property receiving  
22           the homestead exemption after January 1, 1994, shall be assessed  
23           at just value as of January 1 of the year in which the property  
24           receives the exemption unless the provisions of subsection (8)  
25           apply.

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

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

38 1. The homestead property was damaged or destroyed by  
39 misfortune or calamity; or

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

55  
56 Additionally, the homestead property's assessed value may ~~shall~~  
57 not increase if the total square footage of the homestead  
58 property as changed, ~~or~~ improved, or elevated does not exceed

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59 1,500 square feet.

60 (c) Changes, additions, or improvements that do not cause  
61 the total to exceed 110 percent of the total square footage of  
62 the homestead property before the qualifying damage, ~~or~~  
63 destruction, or voluntary elevation or that do not cause the  
64 total to exceed 1,500 total square feet shall be reassessed as  
65 provided under subsection (1). The homestead property's assessed  
66 value shall be increased by the just value of that portion of  
67 the changed or improved homestead property which is in excess of  
68 110 percent of the square footage of the homestead property  
69 before the qualifying damage, ~~or~~ destruction, or voluntary  
70 elevation or of that portion exceeding 1,500 square feet.  
71 Homestead property damaged, ~~or~~ destroyed, or voluntarily  
72 elevated ~~by misfortune or calamity~~ which, after being changed or  
73 improved, has a square footage of less than 100 percent of the  
74 homestead property's total square footage before the qualifying  
75 damage, ~~or~~ destruction, or voluntary elevation shall be assessed  
76 pursuant to subsection (5).

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

83 (e) ~~(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 (f)~~(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).

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

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

169 Section 3. Section 193.1557, Florida Statutes, is amended  
170 to read:

171 193.1557 Assessment of certain property damaged or  
172 destroyed by Hurricane Michael.—For property damaged or  
173 destroyed by Hurricane Michael in 2018, s. 193.155(4) (b),  
174 Florida Statutes (2020), s. 193.1554(6) (b), Florida Statutes

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175 (2020), or s. 193.1555(6)(b), Florida Statutes (2020), applies  
176 to changes, additions, or improvements commenced within 5 years  
177 after January 1, 2019. This section applies to the 2019-2023 tax  
178 rolls and shall stand repealed on December 31, 2023.

179 Section 4. This act shall take effect on the effective date  
180 of the amendment to the State Constitution proposed by SJR 1182  
181 or a similar joint resolution having substantially the same  
182 specific intent and purpose, if such amendment to the State  
183 Constitution is approved at the general election held in  
184 November 2022 or at an earlier special election specifically  
185 authorized by law for that purpose.