

By the Committees on Appropriations; Finance and Tax; and
Community Affairs; and 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 requiring property owners to provide certification for
8 such property; defining the term "voluntary elevation"
9 or "voluntarily elevated"; prohibiting certain areas
10 from being included in square footage calculation;
11 providing an exception; providing applicability;
12 making clarifying revisions; providing an effective
13 date.

14
15 Be It Enacted by the Legislature of the State of Florida:

16
17 Section 1. Subsection (4) of section 193.155, Florida
18 Statutes, is amended to read:

19 193.155 Homestead assessments.—Homestead property shall be
20 assessed at just value as of January 1, 1994. Property receiving
21 the homestead exemption after January 1, 1994, shall be assessed
22 at just value as of January 1 of the year in which the property
23 receives the exemption unless the provisions of subsection (8)
24 apply.

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

29 (b) 1. Changes, additions, or improvements that replace all

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

37 a. The homestead property was damaged or destroyed by
38 misfortune or calamity; or

39 b. At the time the voluntary elevation commenced:

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

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

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

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59 case the area in excess of 110 percent of the lowest level
60 square footage before the voluntary elevation shall be included
61 in the 110 percent calculation.

62
63 Additionally, the homestead property's assessed value may ~~shall~~
64 not increase if the total square footage of the homestead
65 property as changed, ~~or~~ improved, or elevated does not exceed
66 1,500 square feet.

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

70 (c) Changes, additions, or improvements that do not cause
71 the total to exceed 110 percent of the total square footage of
72 the homestead property before the qualifying damage, ~~or~~
73 destruction, or voluntary elevation or that do not cause the
74 total to exceed 1,500 total square feet shall be reassessed as
75 provided under subsection (1). The homestead property's assessed
76 value shall be increased by the just value of that portion of
77 the changed or improved homestead property which is in excess of
78 110 percent of the square footage of the homestead property
79 before the qualifying damage, ~~or~~ destruction, or voluntary
80 elevation or of that portion exceeding 1,500 square feet.

81 Homestead property damaged, ~~or~~ destroyed, or voluntarily
82 elevated by misfortune or calamity which, after being changed or
83 improved, has a square footage of less than 100 percent of the
84 homestead property's total square footage before the qualifying
85 damage, ~~or~~ destruction, or voluntary elevation shall be assessed
86 pursuant to subsection (5).

87 (d) For changes, additions, or improvements made to replace

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88 property that was damaged or destroyed by misfortune or
89 calamity, this subsection ~~paragraph~~ applies to the changes,
90 additions, or improvements commenced within 3 years after the
91 January 1 following the qualifying damage or destruction of the
92 homestead property.

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

99 1. Was permanently residing on such property when the
100 qualifying damage, ~~or~~ destruction, or voluntary elevation
101 occurred;

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

104 3. Applies for and receives homestead exemption on such
105 property the following year.

106 ~~(f)~~ Changes, additions, or improvements include
107 improvements made to common areas or other improvements made to
108 property other than to the homestead property by the owner or by
109 an owner association, which improvements directly benefit the
110 homestead property. Such changes, additions, or improvements
111 shall be assessed at just value, and the just value shall be
112 apportioned among the parcels benefiting from the improvement.

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

115 193.1554 Assessment of nonhomestead residential property.—

116 (6) (a) Except as provided in paragraph (b) and s. 193.624,

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117 changes, additions, or improvements to nonhomestead residential
118 property shall be assessed at just value as of the first January
119 1 after the changes, additions, or improvements are
120 substantially completed.

121 (b)1. Changes, additions, or improvements that replace all
122 or a portion of nonhomestead residential property ~~damaged or~~
123 ~~destroyed by misfortune or calamity~~ shall not increase the
124 property's assessed value when the square footage of the
125 property as changed or improved does not exceed 110 percent of
126 the square footage of the property before ~~the damage, or~~
127 destruction, or voluntary elevation of the property if:

128 a. The property was damaged or destroyed by misfortune or
129 calamity; or

130 b. At the time the voluntary elevation commenced:

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

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

136 (III) The property did not comply with the Federal
137 Emergency Management Agency's National Flood Insurance Program
138 requirements and Florida Building Code elevation requirements
139 and was elevated in compliance with such requirements. The
140 property owner must provide elevation certificates for both the
141 original and the elevated property. For purposes of this
142 subsection, the term "voluntary elevation" or "voluntarily
143 elevated" means the elevation of an existing nonconforming
144 nonhomestead residential property or the removal and rebuilding
145 of a nonconforming nonhomestead residential property. Conforming

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146 areas below an elevated structure designated only for parking,
147 storage, or access may not be included in the 110 percent
148 calculation unless the area exceeds 110 percent of the lowest
149 level square footage before the voluntary elevation, in which
150 case the area in excess of 110 percent of the lowest level
151 square footage before the voluntary elevation shall be included
152 in the 110 percent calculation.

153
154 Additionally, the property's assessed value may ~~shall~~ not
155 increase if the total square footage of the property as changed,
156 ~~or~~ improved, or elevated does not exceed 1,500 square feet.

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

160 (c) Changes, additions, or improvements that do not cause
161 the total to exceed 110 percent of the total square footage of
162 the property before the qualifying damage, ~~or~~ destruction, or
163 voluntary elevation or that do not cause the total to exceed
164 1,500 total square feet shall be reassessed as provided under
165 subsection (3). The property's assessed value shall be increased
166 by the just value of that portion of the changed or improved
167 property which is in excess of 110 percent of the square footage
168 of the property before the qualifying damage, ~~or~~ destruction, or
169 voluntary elevation or of that portion exceeding 1,500 square
170 feet. Property damaged, ~~or~~ destroyed, or voluntarily elevated by
171 ~~misfortune or calamity~~ which, after being changed or improved,
172 has a square footage of less than 100 percent of the property's
173 total square footage before the qualifying damage, ~~or~~
174 destruction, or voluntary elevation shall be assessed pursuant

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175 to subsection (8).

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

182 (e)~~(e)~~ Changes, additions, or improvements include
183 improvements made to common areas or other improvements made to
184 property other than to the nonhomestead residential property by
185 the owner or by an owner association, which improvements
186 directly benefit the property. Such changes, additions, or
187 improvements shall be assessed at just value, and the just value
188 shall be apportioned among the parcels benefiting from the
189 improvement.

190 Section 3. This act shall take effect on the effective date
191 of the amendment to the State Constitution proposed by SJR 1182
192 or a similar joint resolution having substantially the same
193 specific intent and purpose, if such amendment to the State
194 Constitution is approved at the general election held in
195 November 2022 or at an earlier special election specifically
196 authorized by law for that purpose.