

Amendment No. 1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED _____ (Y/N)
 ADOPTED AS AMENDED _____ (Y/N)
 ADOPTED W/O OBJECTION _____ (Y/N)
 FAILED TO ADOPT _____ (Y/N)
 WITHDRAWN _____ (Y/N)
 OTHER _____

1 Committee/Subcommittee hearing bill: State Affairs Committee
 2 Representative Chaney offered the following:

3
 4 **Amendment**

5 Remove lines 28-137 and insert:

6 (b)1. Changes, additions, or improvements that replace all
 7 or a portion of homestead property ~~damaged or destroyed by~~
 8 ~~misfortune or calamity~~ shall not increase the homestead
 9 property's assessed value when the square footage of the
 10 homestead property as changed or improved does not exceed 110
 11 percent of the square footage of the homestead property before
 12 ~~the damage, or destruction, or voluntary elevation of the~~
 13 homestead property if:

14 a. The homestead property was damaged or destroyed by
 15 misfortune or calamity; or

16 b. At the time the voluntary elevation commences:

Amendment No. 1

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

19 (II) All ad valorem taxes, special assessments, county or
20 municipal utility charges, and other government-imposed liens
21 against the homestead property have been paid; and

22 (III) The homestead property did not comply with the
23 Federal Emergency Management Agency's National Flood Insurance
24 Program requirements and Florida Building Code elevation
25 requirements and was elevated in compliance with such
26 requirements. The property owner must provide elevation
27 certificates for both the original and elevated homestead
28 property. For purposes of this subsection, the term "voluntary
29 elevation" or "voluntarily elevated" means the elevation of an
30 existing nonconforming homestead property or the removal and
31 rebuilding of a nonconforming homestead property. Conforming
32 areas below an elevated structure designated only for parking,
33 storage, or access may not be included in the 110 percent
34 calculation unless the area exceeds 110 percent of the lowest
35 level square footage before the voluntary elevation, in which
36 case the area in excess of 110 percent of the lowest level
37 square footage before the voluntary elevation shall be included
38 in the 110 percent calculation.

39
40 Additionally, the homestead property's assessed value may ~~shall~~
41 not increase if the total square footage of the homestead

Amendment No. 1

42 property as changed, ~~or~~ improved, or elevated does not exceed
43 1,500 square feet.

44 2. The provisions of this paragraph do not apply if, after
45 completion of the voluntary elevation, there is a change in the
46 classification of the property pursuant to s. 195.073(1).

47 (c)1. Changes, additions, or improvements that do not
48 cause the total to exceed 110 percent of the total square
49 footage of the homestead property before the qualifying damage,
50 ~~or~~ destruction, or voluntary elevation or that do not cause the
51 total to exceed 1,500 total square feet shall be reassessed as
52 provided under subsection (1). The homestead property's assessed
53 value shall be increased by the just value of that portion of
54 the changed or improved homestead property which is in excess of
55 110 percent of the square footage of the homestead property
56 before the qualifying damage, ~~or~~ destruction, or voluntary
57 elevation or of that portion exceeding 1,500 square feet.

58 Homestead property damaged, ~~or~~ destroyed, or voluntarily
59 elevated ~~by misfortune or calamity~~ which, after being changed or
60 improved, has a square footage of less than 100 percent of the
61 homestead property's total square footage before the qualifying
62 damage, ~~or~~ destruction, or voluntary elevation shall be assessed
63 pursuant to subsection (5).

64 (d) For changes, additions, or improvements made to
65 replace property that was damaged or destroyed by misfortune or
66 calamity, this subsection ~~paragraph~~ applies to the changes,

078821 - h1379-line28.docx

Published On: 4/14/2021 4:01:20 PM

Amendment No. 1

67 additions, or improvements commenced within 3 years after the
68 January 1 following the qualifying damage or destruction of the
69 homestead property.

70 ~~(e)-(e)~~ Changes, additions, or improvements that replace
71 all or a portion of real property that was damaged, ~~or~~
72 destroyed, or voluntarily elevated ~~by misfortune or calamity~~
73 shall be assessed upon substantial completion as if such
74 qualifying damage, or destruction, or voluntary elevation had
75 not occurred and in accordance with paragraph (b) if the owner
76 of such property:

77 1. Was permanently residing on such property when the
78 qualifying damage, or destruction, or voluntary elevation
79 occurred;

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

82 3. Applies for and receives homestead exemption on such
83 property the following year.

84 ~~(f)-(d)~~ Changes, additions, or improvements include
85 improvements made to common areas or other improvements made to
86 property other than to the homestead property by the owner or by
87 an owner association, which improvements directly benefit the
88 homestead property. Such changes, additions, or improvements
89 shall be assessed at just value, and the just value shall be
90 apportioned among the parcels benefiting from the improvement.

91 Section 2. Subsection (6) of section 193.1554, Florida

Amendment No. 1

92 Statutes, is amended to read:

93 193.1554 Assessment of nonhomestead residential property.—

94 (6) (a) Except as provided in paragraph (b) and s. 193.624,
95 changes, additions, or improvements to nonhomestead residential
96 property shall be assessed at just value as of the first January
97 1 after the changes, additions, or improvements are
98 substantially completed.

99 (b) 1. Changes, additions, or improvements that replace all
100 or a portion of nonhomestead residential property ~~damaged or~~
101 ~~destroyed by misfortune or calamity~~ shall not increase the
102 property's assessed value when the square footage of the
103 property as changed or improved does not exceed 110 percent of
104 the square footage of the property before ~~the damage,~~ ~~or~~
105 destruction, or voluntary elevation of the property if:

106 a. The property was damaged or destroyed by misfortune or
107 calamity; or

108 b. At the time the voluntary elevation commences:

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

111 (II) All ad valorem taxes, special assessments, county or
112 municipal utility charges, and other government-imposed liens
113 against the homestead property have been paid; and

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

078821 - h1379-line28.docx

Published On: 4/14/2021 4:01:20 PM

Amendment No. 1

117 and was elevated in compliance with such requirements. The
118 property owner must provide elevation certificates for both the
119 original and the elevated property. For purposes of this
120 subsection, the term "voluntary elevation" or "voluntarily
121 elevated" means the elevation of an existing nonconforming
122 nonhomestead residential property or the removal and rebuilding
123 of a nonconforming nonhomestead residential property. Conforming
124 areas below an elevated structure designated only for parking,
125 storage, or access may not be included in the 110 percent
126 calculation unless the area exceeds 110 percent of the lowest
127 level square footage before the voluntary elevation, in which
128 case the area in excess of 110 percent of the lowest level
129 square footage before the voluntary elevation shall be included
130 in the 110 percent calculation.

131
132 Additionally, the property's assessed value may ~~shall~~ not
133 increase if the total square footage of the property as changed,
134 ~~or~~ improved, or elevated does not exceed 1,500 square feet.

135 2. The provisions of this paragraph do not apply if, after
136 completion of the voluntary elevation, there is a change in the
137 classification of the property pursuant to s. 195.073(1).