

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WITHDRAWN \_\_\_\_\_ (Y/N)  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 \_\_\_\_\_

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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:

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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

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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,

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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

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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 nonhomestead 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

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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).