

Amendment No.

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 WITHDRAWN _____ (Y/N)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: Environment, Agriculture &
 2 Flooding Subcommittee

3 Representative Chaney offered the following:

4

5 **Amendment**

6 Remove lines 74-154 and insert:
 7 pursuant to subsection (5).

8 (d) For changes, additions, or improvements made to
 9 replace property that was damaged or destroyed by misfortune or
 10 calamity, this subsection paragraph applies to such changes,
 11 additions, or improvements commenced within 3 years after the
 12 January 1 following the qualifying damage or destruction of the
 13 homestead property.

14 (e)(e) Changes, additions, or improvements that replace
 15 all or a portion of real property that was damaged, ~~or~~
 16 destroyed, or voluntarily elevated by misfortune or calamity

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17 shall be assessed upon substantial completion as if such
18 qualifying damage, or destruction, or voluntary elevation had
19 not occurred and in accordance with paragraph (b) if the owner
20 of such property:

21 1. Was permanently residing on such property when the
22 qualifying damage, or destruction, or voluntary elevation
23 occurred;

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

26 3. Applies for and receives homestead exemption on such
27 property the following year.

28 (f)~~(d)~~ Changes, additions, or improvements include
29 improvements made to common areas or other improvements made to
30 property other than to the homestead property by the owner or by
31 an owner association, which improvements directly benefit the
32 homestead property. Such changes, additions, or improvements
33 shall be assessed at just value, and the just value shall be
34 apportioned among the parcels benefiting from the improvement.

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

37 193.1554 Assessment of nonhomestead residential property.—

38 (6) (a) Except as provided in paragraph (b) and s. 193.624,
39 changes, additions, or improvements to nonhomestead residential
40 property shall be assessed at just value as of the first January

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41 1 after the changes, additions, or improvements are
42 substantially completed.

43 (b) Changes, additions, or improvements that replace all
44 or a portion of nonhomestead residential property ~~damaged or~~
45 ~~destroyed by misfortune or calamity~~ shall not increase the
46 property's assessed value when the square footage of the
47 property as changed or improved does not exceed 110 percent of
48 the square footage of the property before ~~the damage, or~~
49 destruction, or voluntary elevation of the property if:

50 1. The property was damaged or destroyed by misfortune or
51 calamity; or

52 2. Before the voluntary elevation, the property did not
53 comply with the Federal Emergency Management Agency's National
54 Flood Insurance Program requirements and Florida Building Code
55 elevation requirements and was elevated in compliance with such
56 requirements. The property owner must provide elevation
57 certificates for both the original and the elevated property.
58 For purposes of this subsection, the term "voluntary elevation"
59 or "voluntarily elevated" means the elevation of an existing
60 nonconforming nonhomestead residential property or the removal
61 and rebuilding of a nonconforming nonhomestead residential
62 property. Conforming areas below an elevated structure
63 designated only for parking, storage, or access may not be
64 included in the 110 percent calculation unless the area exceeds

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65 110 percent of the square footage before the voluntary
66 elevation.

67
68 Additionally, the property's assessed value may ~~shall~~ not
69 increase if the total square footage of the property as changed,
70 ~~or~~ improved, or elevated does not exceed 1,500 square feet.

71 (c) Changes, additions, or improvements that do not cause
72 the total to exceed 110 percent of the total square footage of
73 the property before the qualifying damage, ~~or~~ destruction, or
74 voluntary elevation or that do not cause the total to exceed
75 1,500 total square feet shall be reassessed as provided under
76 subsection (3). The property's assessed value shall be increased
77 by the just value of that portion of the changed or improved
78 property which is in excess of 110 percent of the square footage
79 of the property before the qualifying damage, ~~or~~ destruction, or
80 voluntary elevation or of that portion exceeding 1,500 square
81 feet. Property damaged, ~~or~~ destroyed, or voluntarily elevated by
82 ~~misfortune or calamity~~ which, after being changed or improved,
83 has a square footage of less than 100 percent of the property's
84 total square footage before the qualifying damage, ~~or~~
85 destruction, or voluntary elevation shall be assessed pursuant
86 to subsection (8).

87 (d) For changes, additions, or improvements made to
88 replace property that was damaged or destroyed by misfortune or
89 calamity, this subsection ~~paragraph~~ applies to such changes,

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90 additions, or improvements commenced within 3 years after the
91 January 1 following the qualifying damage or destruction of the
92 property.

93 (e)~~(e)~~ Changes, additions, or improvements include