

HB 1379

2021

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 making clarifying revisions; providing an effective
12 date.

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

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

18 193.155 Homestead assessments.—Homestead property shall be
19 assessed at just value as of January 1, 1994. Property receiving
20 the homestead exemption after January 1, 1994, shall be assessed
21 at just value as of January 1 of the year in which the property
22 receives the exemption unless the provisions of subsection (8)
23 apply.

24 (4) (a) Except as provided in paragraph (b) and s. 193.624,
25 changes, additions, or improvements to homestead property shall

26 | be assessed at just value as of the first January 1 after the
 27 | changes, additions, or improvements are substantially completed.

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

36 | 1. The homestead property was damaged or destroyed by
 37 | misfortune or calamity; or

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

51 110 percent of the square footage before the voluntary
52 elevation.

53
54 Additionally, the homestead property's assessed value may ~~shall~~
55 not increase if the total square footage of the homestead
56 property as changed, ~~or~~ improved, or elevated does not exceed
57 1,500 square feet.

58 (c) Changes, additions, or improvements that do not cause
59 the total to exceed 110 percent of the total square footage of
60 the homestead property before the qualifying damage, ~~or~~
61 destruction, or voluntary elevation or that do not cause the
62 total to exceed 1,500 total square feet shall be reassessed as
63 provided under subsection (1). The homestead property's assessed
64 value shall be increased by the just value of that portion of
65 the changed or improved homestead property which is in excess of
66 110 percent of the square footage of the homestead property
67 before the qualifying damage, ~~or~~ destruction, or voluntary
68 elevation or of that portion exceeding 1,500 square feet.
69 Homestead property damaged, ~~or~~ destroyed, or voluntarily
70 elevated ~~by misfortune or calamity~~ which, after being changed or
71 improved, has a square footage of less than 100 percent of the
72 homestead property's total square footage before the qualifying
73 damage, or destruction, or voluntary elevation shall be assessed
74 pursuant to subsection (5). This section ~~paragraph~~ applies to
75 changes, additions, or improvements commenced within 3 years

76 | after the January 1 following the qualifying damage, ~~or~~
 77 | destruction, or voluntary elevation of the homestead property.

78 | ~~(d)~~ (e) Changes, additions, or improvements that replace
 79 | all or a portion of real property that was damaged, ~~or~~
 80 | destroyed, or voluntarily elevated ~~by misfortune or calamity~~
 81 | shall be assessed upon substantial completion as if such
 82 | qualifying damage, ~~or~~ destruction, or voluntary elevation had
 83 | not occurred and in accordance with paragraph (b) if the owner
 84 | of such property:

85 | 1. Was permanently residing on such property when the
 86 | qualifying damage, ~~or~~ destruction, or voluntary elevation
 87 | occurred;

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

90 | 3. Applies for and receives homestead exemption on such
 91 | property the following year.

92 | ~~(e)~~ (d) Changes, additions, or improvements include
 93 | improvements made to common areas or other improvements made to
 94 | property other than to the homestead property by the owner or by
 95 | an owner association, which improvements directly benefit the
 96 | homestead property. Such changes, additions, or improvements
 97 | shall be assessed at just value, and the just value shall be
 98 | apportioned among the parcels benefiting from the improvement.

99 | Section 2. Subsection (6) of section 193.1554, Florida
 100 | Statutes, is amended to read:

101 193.1554 Assessment of nonhomestead residential property.—

102 (6) (a) Except as provided in paragraph (b) and s. 193.624,
103 changes, additions, or improvements to nonhomestead residential
104 property shall be assessed at just value as of the first January
105 1 after the changes, additions, or improvements are
106 substantially completed.

107 (b) Changes, additions, or improvements that replace all
108 or a portion of nonhomestead residential property ~~damaged or~~
109 ~~destroyed by misfortune or calamity~~ shall not increase the
110 property's assessed value when the square footage of the
111 property as changed or improved does not exceed 110 percent of
112 the square footage of the property before ~~the damage, or~~
113 destruction, or voluntary elevation of the property if:

114 1. The property was damaged or destroyed by misfortune or
115 calamity; or

116 2. Before the voluntary elevation, the property did not
117 comply with the Federal Emergency Management Agency's National
118 Flood Insurance Program requirements and Florida Building Code
119 elevation requirements and was elevated in compliance with such
120 requirements. The property owner must provide elevation
121 certificates for both the original and the elevated property.
122 For purposes of this subsection, the term "voluntary elevation"
123 or "voluntarily elevated" means the elevation of an existing
124 nonconforming nonhomestead residential property or the removal
125 and rebuilding of a nonconforming nonhomestead residential

126 property. Conforming areas below an elevated structure
127 designated only for parking, storage, or access may not be
128 included in the 110 percent calculation unless the area exceeds
129 110 percent of the square footage before the voluntary
130 elevation.

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 (c) Changes, additions, or improvements that do not cause
136 the total to exceed 110 percent of the total square footage of
137 the property before the qualifying damage, ~~or~~ destruction, or
138 voluntary elevation or that do not cause the total to exceed
139 1,500 total square feet shall be reassessed as provided under
140 subsection (3). The property's assessed value shall be increased
141 by the just value of that portion of the changed or improved
142 property which is in excess of 110 percent of the square footage
143 of the property before the qualifying damage, ~~or~~ destruction, or
144 voluntary elevation or of that portion exceeding 1,500 square
145 feet. Property damaged, ~~or~~ destroyed, or voluntarily elevated ~~by~~
146 ~~misfortune or calamity~~ which, after being changed or improved,
147 has a square footage of less than 100 percent of the property's
148 total square footage before the qualifying damage, ~~or~~
149 destruction, or voluntary elevation shall be assessed pursuant
150 to subsection (8). This section ~~paragraph~~ applies to changes,

151 additions, or improvements commenced within 3 years after the
152 January 1 following the qualifying damage, ~~or~~ destruction, or
153 voluntary elevation of the property.

154 (d)-(e) Changes, additions, or improvements include
155 improvements made to common areas or other improvements made to
156 property other than to the nonhomestead residential property by
157 the owner or by an owner association, which improvements
158 directly benefit the property. Such changes, additions, or
159 improvements shall be assessed at just value, and the just value
160 shall be apportioned among the parcels benefiting from the
161 improvement.

162 Section 3. This act shall take effect on the effective
163 date of the amendment to the State Constitution proposed by HJR
164 1377 or a similar joint resolution having substantially the same
165 specific intent and purpose, if such amendment to the State
166 Constitution is approved at the general election held in
167 November 2022 or at an earlier special election specifically
168 authorized by law for that purpose.