

1 A bill to be entitled
2 An act relating to assessment of property used for
3 residential purposes; creating s. 193.6245, F.S.;
4 defining the term "changes or improvements made to
5 improve the property's resistance to wind damage";
6 prohibiting consideration of the increase in just
7 value of a property attributable to changes or
8 improvements made to improve the property's resistance
9 to wind damage in determinations of the assessed value
10 of certain property; providing applicability; amending
11 s. 193.155, F.S.; providing additional exceptions to
12 the assessment of homestead property at just value;
13 amending s. 193.1554, F.S.; providing additional
14 exceptions to the assessment of nonhomestead property
15 at just value; providing an effective date.

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

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19 **Section 1. Section 193.6245, Florida Statutes, is created**
20 **to read:**

21 193.6245 Assessment of property; changes or improvements
22 for resistance to wind damage.—

23 (1) As used in this section, the term "changes or
24 improvements made to improve the property's resistance to wind
25 damage" includes, but is not limited to, all of the following:

- 26 (a) Improving the strength of the roof deck attachment.
- 27 (b) Installing a secondary water barrier to the roof to
- 28 enhance water intrusion protection provided by the primary roof
- 29 covering and underlayment.
- 30 (c) Installing wind-resistant shingles.
- 31 (d) Installing gable-end bracing.
- 32 (e) Reinforcing roof-to-wall connections.
- 33 (f) Installing storm shutters.
- 34 (g) Installing opening protections.
- 35 (2) In determining the assessed value of real property
- 36 used for residential purposes, the increase in just value of a
- 37 property attributable to changes or improvements made to improve
- 38 the property's resistance to wind damage may not be considered.
- 39 (3) This section applies to changes or improvements made
- 40 to improve the property's resistance to wind damage made on or
- 41 after January 1, 2026.

42 **Section 2. Paragraph (a) of subsection (4) of section**
 43 **193.155, Florida Statutes, is amended to read:**

44 193.155 Homestead assessments.—Homestead property shall be
 45 assessed at just value as of January 1, 1994. Property receiving
 46 the homestead exemption after January 1, 1994, shall be assessed
 47 at just value as of January 1 of the year in which the property
 48 receives the exemption unless the provisions of subsection (8)
 49 apply.

50 (4) (a) Except as provided in paragraph (b) and ss. 193.624

51 and 193.6245 ~~s. 193.624~~, changes, additions, or improvements to
52 homestead property shall be assessed at just value as of the
53 first January 1 after the changes, additions, or improvements
54 are substantially completed.

55 **Section 3. Paragraph (a) of subsection (6) of section**
56 **193.1554, Florida Statutes, is amended to read:**

57 193.1554 Assessment of nonhomestead residential property.—

58 (6) (a) Except as provided in paragraph (b) and ss. 193.624
59 and 193.6245 ~~s. 193.624~~, changes, additions, or improvements to
60 nonhomestead residential property shall be assessed at just
61 value as of the first January 1 after the changes, additions, or
62 improvements are substantially completed.

63 **Section 4.** This act shall take effect July 1, 2025.