

By the Committee on Community Affairs; and Senator Brandes

578-02663-21

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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           under certain circumstances; requiring property owners  
8           to provide certification for such property; defining  
9           the terms "voluntary elevation" and "voluntarily  
10          elevated"; prohibiting certain areas from being  
11          included in square footage calculation; making  
12          clarifying revisions; reenacting s. 193.1557, F.S.,  
13          relating to assessment of certain property damaged or  
14          destroyed by Hurricane Michael, to incorporate  
15          amendments made by this act to ss. 193.155 and  
16          193.1554, F.S., in references thereto; providing a  
17          contingent effective date.

18  
19 Be It Enacted by the Legislature of the State of Florida:

20  
21           Section 1. Subsection (4) of section 193.155, Florida  
22           Statutes, is amended to read:

23           193.155 Homestead assessments.—Homestead property shall be  
24           assessed at just value as of January 1, 1994. Property receiving  
25           the homestead exemption after January 1, 1994, shall be assessed  
26           at just value as of January 1 of the year in which the property  
27           receives the exemption unless the provisions of subsection (8)  
28           apply.

29           (4) (a) Except as provided in paragraph (b) and s. 193.624,

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30 changes, additions, or improvements to homestead property shall  
31 be assessed at just value as of the first January 1 after the  
32 changes, additions, or improvements are substantially completed.

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

41 1. The homestead property was damaged or destroyed by  
42 misfortune or calamity; or

43 2. Before the voluntary elevation, the homestead property  
44 did not comply with the Federal Emergency Management Agency's  
45 National Flood Insurance Program requirements and Florida  
46 Building Code elevation requirements and was elevated in  
47 compliance with such requirements. The property owner shall  
48 provide elevation certificates for both the original and the  
49 elevated homestead property. For purposes of this subsection,  
50 the term "voluntary elevation" or "voluntarily elevated" means  
51 the elevation of an existing nonconforming homestead property or  
52 the removal and rebuilding of a nonconforming homestead  
53 property. Conforming areas below an elevated structure  
54 designated only for parking, storage, or access may not be  
55 included in the 110 percent calculation unless the area exceeds  
56 110 percent of the square footage before the voluntary  
57 elevation.

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59 Additionally, the homestead property's assessed value may ~~shall~~  
60 not increase if the total square footage of the homestead  
61 property as changed, ~~or~~ improved, or elevated does not exceed  
62 1,500 square feet.

63 (c) Changes, additions, or improvements that do not cause  
64 the total to exceed 110 percent of the total square footage of  
65 the homestead property before the qualifying damage, ~~or~~  
66 destruction, or voluntary elevation or that do not cause the  
67 total to exceed 1,500 total square feet shall be reassessed as  
68 provided under subsection (1). The homestead property's assessed  
69 value shall be increased by the just value of that portion of  
70 the changed or improved homestead property which is in excess of  
71 110 percent of the square footage of the homestead property  
72 before the qualifying damage, ~~or~~ destruction, or voluntary  
73 elevation or of that portion exceeding 1,500 square feet.

74 Homestead property damaged, ~~or~~ destroyed, or voluntarily  
75 elevated by misfortune or calamity which, after being changed or  
76 improved, has a square footage of less than 100 percent of the  
77 homestead property's total square footage before the qualifying  
78 damage, or destruction, or voluntary elevation shall be assessed  
79 pursuant to subsection (5). This subsection ~~paragraph~~ applies to  
80 changes, additions, or improvements commenced within 3 years  
81 after the January 1 following the qualifying damage, ~~or~~  
82 destruction, or voluntary elevation of the homestead property.

83 (d) ~~(e)~~ Changes, additions, or improvements that replace all  
84 or a portion of real property that was damaged, ~~or~~ destroyed, or  
85 voluntarily elevated by misfortune or calamity shall be assessed  
86 upon substantial completion as if such qualifying damage, ~~or~~  
87 destruction, or voluntary elevation had not occurred and in

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88 accordance with paragraph (b) if the owner of such property:

89 1. Was permanently residing on such property when the  
90 qualifying damage, or destruction, or voluntary elevation  
91 occurred;

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

94 3. Applies for and receives homestead exemption on such  
95 property the following year.

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

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

105 193.1554 Assessment of nonhomestead residential property.—

106 (6) (a) Except as provided in paragraph (b) and s. 193.624,  
107 changes, additions, or improvements to nonhomestead residential  
108 property shall be assessed at just value as of the first January  
109 1 after the changes, additions, or improvements are  
110 substantially completed.

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

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117 destruction, or voluntary elevation of the property if:

118 1. The property was damaged or destroyed by misfortune or  
119 calamity; or

120 2. Before the voluntary elevation, the property did not  
121 comply with the Federal Emergency Management Agency's National  
122 Flood Insurance Program requirements and Florida Building Code  
123 elevation requirements and was elevated in compliance with such  
124 requirements. The property owner must provide elevation  
125 certificates for both the original and the elevated property.  
126 For purposes of this subsection, the term "voluntary elevation"  
127 or "voluntarily elevated" means the elevation of an existing  
128 nonconforming nonhomestead residential property or the removal  
129 and rebuilding of a nonconforming nonhomestead residential  
130 property. Conforming areas below an elevated structure  
131 designated only for parking, storage, or access may not be  
132 included in the 110 percent calculation unless the area exceeds  
133 110 percent of the square footage before the voluntary  
134 elevation.

135  
136 Additionally, the property's assessed value may ~~shall~~ not  
137 increase if the total square footage of the property as changed,  
138 ~~or~~ improved, or elevated does not exceed 1,500 square feet.

139 (c) Changes, additions, or improvements that do not cause  
140 the total to exceed 110 percent of the total square footage of  
141 the property before the qualifying damage, ~~or~~ destruction, or  
142 voluntary elevation or that do not cause the total to exceed  
143 1,500 total square feet shall be reassessed as provided under  
144 subsection (3). The property's assessed value shall be increased  
145 by the just value of that portion of the changed or improved

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146 property which is in excess of 110 percent of the square footage  
147 of the property before the qualifying damage, ~~or~~ destruction, or  
148 voluntary elevation or of that portion exceeding 1,500 square  
149 feet. Property damaged, ~~or~~ destroyed, or voluntarily elevated by  
150 ~~misfortune or calamity~~ which, after being changed or improved,  
151 has a square footage of less than 100 percent of the property's  
152 total square footage before the qualifying damage, ~~or~~  
153 destruction, or voluntary elevation shall be assessed pursuant  
154 to subsection (8). This subsection ~~paragraph~~ applies to changes,  
155 additions, or improvements commenced within 3 years after the  
156 January 1 following the qualifying damage, ~~or~~ destruction, or  
157 voluntary elevation of the property.

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

166 Section 3. For the purpose of incorporating the amendments  
167 made by this act to sections 193.155 and 193.1554, Florida  
168 Statutes, in references thereto, section 193.1557, Florida  
169 Statutes, is reenacted to read:

170 193.1557 Assessment of certain property damaged or  
171 destroyed by Hurricane Michael.—For property damaged or  
172 destroyed by Hurricane Michael in 2018, s. 193.155(4)(b), s.  
173 193.1554(6)(b), or s. 193.1555(6)(b) applies to changes,  
174 additions, or improvements commenced within 5 years after

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175 January 1, 2019. This section applies to the 2019-2023 tax rolls  
176 and shall stand repealed on December 31, 2023.

177 Section 4. This act shall take effect on the effective date  
178 of the amendment to the State Constitution proposed by SJR 1182  
179 or a similar joint resolution having substantially the same  
180 specific intent and purpose, if such amendment to the State  
181 Constitution is approved at the general election held in  
182 November 2022 or at an earlier special election specifically  
183 authorized by law for that purpose.