

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.

13
14 Be It Enacted by the Legislature of the State of Florida:

15
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).

75 (d) For changes, additions, or improvements made to

76 | replace property that was damaged or destroyed by misfortune or
 77 | calamity, this subsection ~~paragraph~~ applies to the changes,
 78 | additions, or improvements commenced within 3 years after the
 79 | January 1 following the qualifying damage or destruction of the
 80 | homestead property.

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

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

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

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

95 | (f) ~~(d)~~ Changes, additions, or improvements include
 96 | improvements made to common areas or other improvements made to
 97 | property other than to the homestead property by the owner or by
 98 | an owner association, which improvements directly benefit the
 99 | homestead property. Such changes, additions, or improvements
 100 | shall be assessed at just value, and the just value shall be

101 appportioned among the parcels benefiting from the improvement.

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

104 193.1554 Assessment of nonhomestead residential property.—

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

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

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

119 2. Before the voluntary elevation, the property did not
 120 comply with the Federal Emergency Management Agency's National
 121 Flood Insurance Program requirements and Florida Building Code
 122 elevation requirements and was elevated in compliance with such
 123 requirements. The property owner must provide elevation
 124 certificates for both the original and the elevated property.
 125 For purposes of this subsection, the term "voluntary elevation"

126 | or "voluntarily elevated" means the elevation of an existing
 127 | nonconforming nonhomestead residential property or the removal
 128 | and rebuilding of a nonconforming nonhomestead residential
 129 | property. Conforming areas below an elevated structure
 130 | designated only for parking, storage, or access may not be
 131 | included in the 110 percent calculation unless the area exceeds
 132 | 110 percent of the square footage before the voluntary
 133 | elevation.

134 |
 135 | Additionally, the property's assessed value may ~~shall~~ not
 136 | increase if the total square footage of the property as changed,
 137 | ~~or improved,~~ or elevated does not exceed 1,500 square feet.

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

151 total square footage before the qualifying damage, ~~or~~
152 destruction, or voluntary elevation shall be assessed pursuant
153 to subsection (8).

154 (d) For changes, additions, or improvements made to
155 replace property that was damaged or destroyed by misfortune or
156 calamity, this subsection ~~paragraph~~ applies to the changes,
157 additions, or improvements commenced within 3 years after the
158 January 1 following the qualifying damage or destruction of the
159 property.

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

168 Section 3. This act shall take effect on the effective
169 date of the amendment to the State Constitution proposed by HJR
170 1377 or a similar joint resolution having substantially the same
171 specific intent and purpose, if such amendment to the State
172 Constitution is approved at the general election held in
173 November 2022 or at an earlier special election specifically
174 authorized by law for that purpose.