

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                   providing an exception; providing applicability;  
12                   making clarifying revisions; providing an effective  
13                   date.

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

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

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

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

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

29 |       (b)1. Changes, additions, or improvements that replace all  
 30 | or a portion of homestead property ~~damaged or destroyed by~~  
 31 | ~~misfortune or calamity~~ shall not increase the homestead  
 32 | property's assessed value when the square footage of the  
 33 | homestead property as changed or improved does not exceed 110  
 34 | percent of the square footage of the homestead property before  
 35 | ~~the damage, or destruction,~~ or voluntary elevation of the  
 36 | homestead property if:

37 |           a. The homestead property was damaged or destroyed by  
 38 | misfortune or calamity; or

39 |           b. At the time the voluntary elevation commenced:

40 |           (I) The homestead property was not deemed uninhabitable in  
 41 | part or in whole under state or local law;

42 |           (II) All ad valorem taxes, special assessments, county or  
 43 | municipal utility charges, and other government-imposed liens  
 44 | against the homestead property had been paid; and

45 |           (III) The homestead property did not comply with the  
 46 | Federal Emergency Management Agency's National Flood Insurance  
 47 | Program requirements and Florida Building Code elevation  
 48 | requirements and was elevated in compliance with such  
 49 | requirements. The property owner must provide elevation  
 50 | certificates for both the original and elevated homestead

51 property. For purposes of this subsection, the term "voluntary  
52 elevation" or "voluntarily elevated" means the elevation of an  
53 existing nonconforming homestead property or the removal and  
54 rebuilding of a nonconforming homestead property. Conforming  
55 areas below an elevated structure designated only for parking,  
56 storage, or access may not be included in the 110 percent  
57 calculation unless the area exceeds 110 percent of the lowest  
58 level square footage before the voluntary elevation, in which  
59 case the area in excess of 110 percent of the lowest level  
60 square footage before the voluntary elevation shall be included  
61 in the 110 percent calculation.

62  
63 Additionally, the homestead property's assessed value may ~~shall~~  
64 not increase if the total square footage of the homestead  
65 property as changed, ~~or~~ improved, or elevated does not exceed  
66 1,500 square feet.

67 2. This paragraph does not apply if, after completion of  
68 the voluntary elevation, there is a change in the classification  
69 of the property pursuant to s. 195.073(1).

70 (c) Changes, additions, or improvements that do not cause  
71 the total to exceed 110 percent of the total square footage of  
72 the homestead property before the qualifying damage, ~~or~~  
73 destruction, or voluntary elevation or that do not cause the  
74 total to exceed 1,500 total square feet shall be reassessed as  
75 provided under subsection (1). The homestead property's assessed

76 value shall be increased by the just value of that portion of  
 77 the changed or improved homestead property which is in excess of  
 78 110 percent of the square footage of the homestead property  
 79 before the qualifying damage, ~~or~~ destruction, or voluntary  
 80 elevation or of that portion exceeding 1,500 square feet.  
 81 Homestead property damaged, ~~or~~ destroyed, or voluntarily  
 82 elevated ~~by misfortune or calamity~~ which, after being changed or  
 83 improved, has a square footage of less than 100 percent of the  
 84 homestead property's total square footage before the qualifying  
 85 damage, ~~or~~ destruction, or voluntary elevation shall be assessed  
 86 pursuant to subsection (5).

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

93 (e)-(e) Changes, additions, or improvements that replace  
 94 all or a portion of real property that was damaged, ~~or~~  
 95 destroyed, or voluntarily elevated ~~by misfortune or calamity~~  
 96 shall be assessed upon substantial completion as if such  
 97 qualifying damage, ~~or~~ destruction, or voluntary elevation had  
 98 not occurred and in accordance with paragraph (b) if the owner  
 99 of such property:

100 1. Was permanently residing on such property when the

101 qualifying damage, ~~or~~ destruction, or voluntary elevation  
 102 occurred;

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

105 3. Applies for and receives homestead exemption on such  
 106 property the following year.

107 (f)~~(d)~~ Changes, additions, or improvements include  
 108 improvements made to common areas or other improvements made to  
 109 property other than to the homestead property by the owner or by  
 110 an owner association, which improvements directly benefit the  
 111 homestead property. Such changes, additions, or improvements  
 112 shall be assessed at just value, and the just value shall be  
 113 apportioned among the parcels benefiting from the improvement.

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

116 193.1554 Assessment of nonhomestead residential property.—

117 (6) (a) Except as provided in paragraph (b) and s. 193.624,  
 118 changes, additions, or improvements to nonhomestead residential  
 119 property shall be assessed at just value as of the first January  
 120 1 after the changes, additions, or improvements are  
 121 substantially completed.

122 (b) 1. Changes, additions, or improvements that replace all  
 123 or a portion of nonhomestead residential property ~~damaged or~~  
 124 ~~destroyed by misfortune or calamity~~ shall not increase the  
 125 property's assessed value when the square footage of the

126 | property as changed or improved does not exceed 110 percent of  
127 | the square footage of the property before ~~the damage, or~~  
128 | destruction, or voluntary elevation of the property if:

129 |     a. The property was damaged or destroyed by misfortune or  
130 | calamity; or

131 |     b. At the time the voluntary elevation commenced:

132 |         (I) The property was not deemed uninhabitable in part or  
133 | in whole under state or local law;

134 |         (II) All ad valorem taxes, special assessments, county or  
135 | municipal utility charges, and other government-imposed liens  
136 | against the nonhomestead property had been paid; and

137 |         (III) The property did not comply with the Federal  
138 | Emergency Management Agency's National Flood Insurance Program  
139 | requirements and Florida Building Code elevation requirements  
140 | and was elevated in compliance with such requirements. The  
141 | property owner must provide elevation certificates for both the  
142 | original and the elevated property. For purposes of this  
143 | subsection, the term "voluntary elevation" or "voluntarily  
144 | elevated" means the elevation of an existing nonconforming  
145 | nonhomestead residential property or the removal and rebuilding  
146 | of a nonconforming nonhomestead residential property. Conforming  
147 | areas below an elevated structure designated only for parking,  
148 | storage, or access may not be included in the 110 percent  
149 | calculation unless the area exceeds 110 percent of the lowest  
150 | level square footage before the voluntary elevation, in which

151 case the area in excess of 110 percent of the lowest level  
152 square footage before the voluntary elevation shall be included  
153 in the 110 percent calculation.

154  
155 Additionally, the property's assessed value may ~~shall~~ not  
156 increase if the total square footage of the property as changed,  
157 ~~or~~ improved, or elevated does not exceed 1,500 square feet.

158 2. This paragraph does not apply if, after completion of  
159 the voluntary elevation, there is a change in the classification  
160 of the property pursuant to s. 195.073(1).

161 (c) Changes, additions, or improvements that do not cause  
162 the total to exceed 110 percent of the total square footage of  
163 the property before the qualifying damage, ~~or~~ destruction, or  
164 voluntary elevation or that do not cause the total to exceed  
165 1,500 total square feet shall be reassessed as provided under  
166 subsection (3). The property's assessed value shall be increased  
167 by the just value of that portion of the changed or improved  
168 property which is in excess of 110 percent of the square footage  
169 of the property before the qualifying damage, ~~or~~ destruction, or  
170 voluntary elevation or of that portion exceeding 1,500 square  
171 feet. Property damaged, ~~or~~ destroyed, or voluntarily elevated by  
172 ~~misfortune or calamity~~ which, after being changed or improved,  
173 has a square footage of less than 100 percent of the property's  
174 total square footage before the qualifying damage, ~~or~~  
175 destruction, or voluntary elevation shall be assessed pursuant

176 to subsection (8).

177 (d) For changes, additions, or improvements made to  
178 replace property that was damaged or destroyed by misfortune or  
179 calamity, this subsection ~~paragraph~~ applies to the changes,  
180 additions, or improvements commenced within 3 years after the  
181 January 1 following the qualifying damage or destruction of the  
182 property.

183 (e)-(e) Changes, additions, or improvements include  
184 improvements made to common areas or other improvements made to  
185 property other than to the nonhomestead residential property by  
186 the owner or by an owner association, which improvements  
187 directly benefit the property. Such changes, additions, or  
188 improvements shall be assessed at just value, and the just value  
189 shall be apportioned among the parcels benefiting from the  
190 improvement.

191 Section 3. This act shall take effect on the effective  
192 date of the amendment to the State Constitution proposed by HJR  
193 1377 or a similar joint resolution having substantially the same  
194 specific intent and purpose, if such amendment to the State  
195 Constitution is approved at the general election held in  
196 November 2022 or at an earlier special election specifically  
197 authorized by law for that purpose.