

Amendment No. 4

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	___	(Y/N)
ADOPTED AS AMENDED	___	(Y/N)
ADOPTED W/O OBJECTION	___	(Y/N)
FAILED TO ADOPT	___	(Y/N)
WITHDRAWN	___	(Y/N)
OTHER	_____	

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1 Committee/Subcommittee hearing bill: Ways & Means Committee  
2 Representative Renner offered the following:

3  
4 **Amendment (with title amendment)**

5 Between lines 1853 and 1854, insert:

6 Section 1. Paragraph (m) is added to subsection (8) of  
7 section 193.155, Florida Statutes, to read:

8 193.155 Homestead assessments.—Homestead property shall be  
9 assessed at just value as of January 1, 1994. Property receiving  
10 the homestead exemption after January 1, 1994, shall be assessed  
11 at just value as of January 1 of the year in which the property  
12 receives the exemption unless the provisions of subsection (8)  
13 apply.

14 (8) Property assessed under this section shall be assessed  
15 at less than just value when the person who establishes a new  
16 homestead has received a homestead exemption as of January 1 of

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17 either of the 2 immediately preceding years. A person who  
18 establishes a new homestead as of January 1, 2008, is entitled  
19 to have the new homestead assessed at less than just value only  
20 if that person received a homestead exemption on January 1,  
21 2007, and only if this subsection applies retroactive to January  
22 1, 2008. For purposes of this subsection, a husband and wife who  
23 owned and both permanently resided on a previous homestead shall  
24 each be considered to have received the homestead exemption even  
25 though only the husband or the wife applied for the homestead  
26 exemption on the previous homestead. The assessed value of the  
27 newly established homestead shall be determined as provided in  
28 this subsection.

29 (m) For purposes of receiving an assessment reduction  
30 pursuant to this subsection, an owner of a homestead property  
31 that was significantly damaged or destroyed as a result of a  
32 named tropical storm or hurricane may elect, in the calendar  
33 year following the named tropical storm or hurricane, to have  
34 the significantly damaged or destroyed homestead deemed to have  
35 been abandoned as of the date of the named tropical storm or  
36 hurricane even though the owner received a homestead exemption  
37 on the property as of January 1 of the year immediately  
38 following the storm or hurricane. The election provided for in  
39 this paragraph is available only if the owner establishes a new  
40 homestead as of January 1 of the second year immediately  
41 following the storm or hurricane. This paragraph shall apply to

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42 homestead property damaged or destroyed on or after January 1,  
43 2017.

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**T I T L E   A M E N D M E N T**

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Remove line 148 and insert:

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applicability; amending s. 193.155, F.S.; providing owners of

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homestead property that was significantly damaged or destroyed

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as a result of a named tropical storm or hurricane to elect to

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have such property deemed abandoned if owner establishes a new

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homestead property by a specified date; providing an

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appropriation; providing