

By the Committee on Elder Affairs & Long Term Care and  
Representative Crist

1                                   A bill to be entitled  
2           An act relating to taxation of homes for the  
3           aged; amending s. 196.1976, F.S.; providing  
4           that the provisions of s. 196.1975, F.S.,  
5           relating to the ad valorem tax exemption for  
6           nonprofit homes for the aged, are severable,  
7           rather than nonseverable; creating s. 196.1977,  
8           F.S.; providing an exemption for each apartment  
9           in certain continuing care facilities occupied  
10          by a person who makes the apartment his or her  
11          permanent home and who is not eligible for  
12          homestead exemption; providing procedures and  
13          requirements; providing legislative intent;  
14          providing an effective date.

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

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18           Section 1. Section 196.1976, Florida Statutes, is  
19 amended to read:

20           196.1976 Provisions of ss. 196.1975 and 196.197(1) or  
21 (2); ~~severability; nonseverability.~~--If any provision of s.  
22 196.197(1) or (2), created and amended by chapter 76-234, Laws  
23 of Florida, or s. 196.1975, created by chapter 76-234, Laws of  
24 Florida, and amended by chapter 87-332, Laws of Florida,is  
25 held to be invalid or inoperative for any reason, it is the  
26 legislative intent that the invalidity shall not affect other  
27 provisions or applications of said subsections or section  
28 which can be given effect without the invalid provision or  
29 application, and to this end the provisions of said  
30 subsections and section are declared to be severable. ~~However,~~  
31 ~~if any provision of s. 196.1975, created by chapter 76-234,~~

1 ~~Laws of Florida, and amended by chapter 87-332, Laws of~~  
2 ~~Florida, is held to be invalid or inoperative for any reason~~  
3 ~~after January 1, 1988, the remaining provisions thereof shall~~  
4 ~~be deemed to be void and of no effect.~~

5 Section 2. Section 196.1977, Florida Statutes, is  
6 created to read:

7 196.1977 Exemption for property used by proprietary  
8 continuing care facilities.--

9 (1) Each apartment in a continuing care facility  
10 certified under chapter 651, which facility is not qualified  
11 for exemption under s. 196.1975, or other similar exemption,  
12 is exempt to the extent of \$25,000 of assessed valuation of  
13 such property for each apartment which is occupied on January  
14 1 of the year in which exemption from ad valorem property  
15 taxation is requested by a person who resides therein and in  
16 good faith makes the same his or her permanent home. No  
17 apartment shall be eligible for the exemption provided under  
18 this section if the resident of the apartment is eligible for  
19 the homestead exemption under s. 196.031.

20 (2) Each facility applying for an exemption must file  
21 with the annual application for exemption an affidavit from  
22 each person who occupies an apartment for which an exemption  
23 is claimed stating that the person resides therein and in good  
24 faith makes that apartment his or her permanent residence.

25 (3) Any portion of such property used for nonexempt  
26 purposes may be valued and placed upon the tax rolls  
27 separately from any portion entitled to exemption.

28 (4) The owner shall disclose to a qualifying resident  
29 the full amount of the benefit derived from the exemption and  
30 the method for ensuring that the resident receives such  
31 benefit. For a nonqualifying resident who subsequently

1 qualifies for the exemption, the same disclosure shall be  
2 made.

3 (5) It is the intent of the Legislature that this  
4 section implements s. 6(e), Art. VII of the State  
5 Constitution.

6 Section 3. This act shall take effect January 1, 1999,  
7 and shall apply to the 1999 tax rolls and each year  
8 thereafter.

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