

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 holds a continuing care
11 contract, who makes the apartment his or her
12 permanent home, and who is not eligible for
13 homestead exemption; providing procedures and
14 requirements; providing legislative intent;
15 providing an effective date.

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

18
19 Section 1. Section 196.1976, Florida Statutes, is
20 amended to read:
21 196.1976 Provisions of ss. 196.1975 and 196.197(1) or
22 (2); severability; ~~nonseverability.~~--If any provision of s.
23 196.197(1) or (2), created and amended by chapter 76-234, Laws
24 of Florida, or s. 196.1975, created by chapter 76-234, Laws of
25 Florida, and amended by chapter 87-332, Laws of Florida, is
26 held to be invalid or inoperative for any reason, it is the
27 legislative intent that the invalidity shall not affect other
28 provisions or applications of said subsections or section
29 which can be given effect without the invalid provision or
30 application, and to this end the provisions of said
31 subsections and section are declared to be severable. ~~However,~~

1 ~~if any provision of s. 196.1975, created by chapter 76-234,~~
2 ~~Laws of Florida, and amended by chapter 87-332, Laws of~~
3 ~~Florida, is held to be invalid or inoperative for any reason~~
4 ~~after January 1, 1988, the remaining provisions thereof shall~~
5 ~~be deemed to be void and of no effect.~~

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

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

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

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

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

30 (4) The owner shall disclose to a qualifying resident
31 the full amount of the benefit derived from the exemption and

1 the method for ensuring that the resident receives such
2 benefit. The resident shall receive the full benefit derived
3 from this exemption in either an annual or monthly credit to
4 his or her unit's monthly maintenance fee. For a nonqualifying
5 resident who subsequently qualifies for the exemption, the
6 same disclosure shall be made.

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

10 Section 3. This act shall take effect January 1, 1999,
11 and shall apply to the 1999 tax rolls and each year
12 thereafter.