

By Representative Greene

1 A bill to be entitled
2 An act relating to ad valorem tax exemption;
3 amending s. 196.011, F.S.; authorizing the
4 granting of exemption to property entitled to a
5 charitable exemption for which application was
6 not timely filed under certain circumstances;
7 providing for cancellation of taxes assessed
8 and outstanding tax certificates; providing a
9 retroactive effective date.

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

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13 Section 1. Subsection (13) is added to section
14 196.011, Florida Statutes, to read:

15 196.011 Annual application required for exemption.--

16 (13) Notwithstanding subsection (1), when the owner of
17 property otherwise entitled to a charitable exemption from ad
18 valorem taxation fails to timely file an application for
19 exemption due to an inadvertent error, the owner of the
20 property may file an application for exemption with the
21 property appraiser. The property appraiser must consider the
22 application, and if he or she determines the owner of the
23 property would have been entitled to the exemption had the
24 property owner timely applied, the property appraiser must
25 grant the exemption. Any taxes assessed on such property shall
26 be canceled, and if paid, refunded. Any tax certificates
27 outstanding on such property shall be canceled and refund made
28 pursuant to s. 197.432(10).

29 Section 2. This act shall take effect upon becoming a
30 law, and shall apply retroactively to January 1, 1994.

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HOUSE SUMMARY

Authorizes the granting of ad valorem tax exemption to property entitled to a charitable exemption for which application was not timely filed under certain circumstances. Provides for cancellation of taxes assessed and outstanding tax certificates.