

By the Committee on Community Affairs and 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 the 1994 tax year for  
6           which application was not timely filed under  
7           certain circumstances; providing for  
8           cancellation of taxes assessed and outstanding  
9           tax certificates; providing for expiration;  
10          providing an effective date.

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

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14           Section 1. Subsection (13) is added to section  
15 196.011, Florida Statutes, to read:

16           196.011 Annual application required for exemption.--  
17           (13) Notwithstanding subsection (1), when a property  
18 owner that qualifies as a charitable organization under s.  
19 501(c)(3) of the Internal Revenue Code is otherwise entitled  
20 to a charitable exemption from ad valorem taxation for the  
21 1994 tax year and fails to timely file an application for  
22 exemption due to an inadvertent error, the property owner may  
23 file an application for exemption with the property appraiser.  
24 The property appraiser must consider the application and, if  
25 he or she determines the owner of the property would have been  
26 entitled to the exemption had the property owner timely  
27 applied, the property appraiser must grant the exemption. Any  
28 taxes assessed on such property shall be canceled and, if  
29 paid, refunded. Any tax certificates outstanding on such  
30 property shall be canceled and refund made pursuant to s.

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1 197.432(10). This subsection shall expire 1 year after the  
2 date it takes effect.

3           Section 2. This act shall take effect upon becoming a  
4 law.

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