

By Senator Meadows

30-605-98

See HB

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 under certain  
5           circumstances to property entitled to a  
6           charitable exemption for the 1994 tax year for  
7           which application was not timely filed;  
8           providing for canceling outstanding tax  
9           certificates on, and taxes assessed against,  
10          such property and for refunding any such taxes  
11          that have been paid; providing for expiration;  
12          providing an effective date.

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

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16           Section 1. Subsection (13) is added to section  
17 196.011, Florida Statutes, to read:

18           196.011 Annual application required for exemption.--

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

1 property shall be canceled and refund made pursuant to s.  
2 197.432(10). This subsection shall expire 1 year after the  
3 date it takes effect.

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

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8 SENATE SUMMARY

9 Authorizes the granting of an exemption from ad valorem  
10 taxes, in specified circumstances, to property that was  
11 entitled to a charitable exemption for the 1994 tax year  
12 but for which an application for exemption was not timely  
13 filed. Provides for canceling tax certificates  
14 outstanding on such property and taxes assessed against  
15 the property and for refunding any taxes paid on the  
16 property. Provides that this provision is to expire 1  
17 year after its effective date.

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