

Amendment No. \_\_\_\_ (for drafter's use only)

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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ORIGINAL STAMP BELOW

Representative(s) Crist offered the following:

**Amendment (with title amendment)**

On page 4 between lines 20 and 21 of the bill

insert:

Section 5. Section 196.1975, Florida Statutes, is amended to read:

196.1975 Exemption for property used by nonprofit homes for the aged.--Nonprofit homes for the aged are exempt to the extent that they meet the following criteria:

(1) The applicant must be a corporation not for profit pursuant to the provisions of chapter 617 or a Florida limited partnership, the sole general partner of which is a corporation not for profit pursuant to the provisions of chapter 617, and the corporation not for profit must have been exempt as of January 1 of the year for which exemption from ad valorem property taxes is requested from federal income taxation by having qualified as an exempt charitable organization under the provisions of s. 501(c)(3) of the Internal Revenue Code of 1954 or of the corresponding section

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1 of a subsequently enacted federal revenue act.

2 (2) A facility will not qualify as a "home for the  
3 aged" unless at least 75 percent of the occupants are over the  
4 age of 62 years or totally and permanently disabled. For  
5 homes for the aged which are exempt from paying income taxes  
6 to the United States as specified in subsection (1), licensing  
7 by the Agency for Health Care Administration is required for  
8 ad valorem tax exemption hereunder only if the home:

9 (a) Furnishes medical facilities or nursing services  
10 to its residents, or

11 (b) Qualifies as an assisted living facility under  
12 part III of chapter 400.

13 (3) Those portions of the home for the aged which are  
14 devoted exclusively to the conduct of religious services or  
15 the rendering of nursing or medical services are exempt from  
16 ad valorem taxation.

17 (4)(a) After removing the assessed value exempted in  
18 subsection (3), units or apartments in homes for the aged  
19 shall be exempt only to the extent that residency in the  
20 existing unit or apartment of the applicant home is reserved  
21 for or restricted to or occupied by persons who have resided  
22 in the applicant home and in good faith made this state their  
23 permanent residence as of January 1 of the year in which  
24 exemption is claimed and who also meet the requirements set  
25 forth in one of the following subparagraphs:

26 1. Persons who have gross incomes of not more than  
27 \$7,200 per year and who are 62 years of age or older.

28 2. Couples, one of whom must be 62 years of age or  
29 older, having a combined gross income of not more than \$8,000  
30 per year, or the surviving spouse thereof, who lived with the  
31 deceased at the time of the deceased's death in a home for the

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1 aged.

2 3. Persons who are totally and permanently disabled  
3 and who have gross incomes of not more than \$7,200 per year.

4 4. Couples, one or both of whom are totally and  
5 permanently disabled, having a combined gross income of not  
6 more than \$8,000 per year, or the surviving spouse thereof,  
7 who lived with the deceased at the time of the deceased's  
8 death in a home for the aged.

9  
10 However, the income limitations do not apply to totally and  
11 permanently disabled veterans, provided they meet the  
12 requirements of s. 196.081.

13 (b) The maximum income limitations permitted in this  
14 subsection shall be adjusted, effective January 1, 1977, and  
15 on each succeeding year, by the percentage change in the  
16 average cost-of-living index in the period January 1 through  
17 December 31 of the immediate prior year compared with the same  
18 period for the year prior to that. The index is the average  
19 of the monthly consumer price index figures for the stated  
20 12-month period, relative to the United States as a whole,  
21 issued by the United States Department of Labor.

22 (5) Nonprofit housing projects which are financed by a  
23 mortgage loan made or insured by the United States Department  
24 of Housing and Urban Development under s. 202, s. 202 with a  
25 s. 8 subsidy, s. 221(d)(3) or (4), or s. 236 of the National  
26 Housing Act, as amended, and which are subject to the income  
27 limitations established by that department shall be exempt  
28 from ad valorem taxation.

29 (6) For the purposes of this section, gross income  
30 includes social security benefits payable to the person or  
31 couple or assigned to an organization designated specifically

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1 for the support or benefit of that person or couple.

2 (7) It is hereby declared to be the intent of the  
3 Legislature that subsection (3) implements the ad valorem tax  
4 exemption authorized in the third sentence of s. 3(a), Art.  
5 VII, State Constitution, and the remaining subsections  
6 implement s. 6(e), Art. VII, State Constitution, for purposes  
7 of granting such exemption to homes for the aged.

8 (8) Physical occupancy on January 1 is not required in  
9 those instances in which a home restricts occupancy to persons  
10 meeting the income requirements specified in this section.  
11 Those portions of a such property failing to meet those  
12 requirements shall qualify for an alternative exemption as  
13 provided in subsection (9). In a home in which at least 25  
14 percent of the units or apartments of the home are restricted  
15 to or occupied by persons meeting the income requirements  
16 specified in this section, the common areas of that home are  
17 exempt from taxation.

18 (9)(a) Each unit or apartment of a home for the aged  
19 not exempted in subsection (3) or subsection (4), which is  
20 operated by a not for profit corporation and is owned by such  
21 corporation or leased by such corporation from a health  
22 facilities authority pursuant to part III of chapter 154 or an  
23 industrial development authority pursuant to part III of  
24 chapter 159, and which property is used by such home for the  
25 aged for the purposes for which it was organized, is exempt  
26 from all ad valorem taxation, except for assessments for  
27 special benefits, to the extent of \$25,000 of assessed  
28 valuation of such property for each apartment or unit:

29 1. Which is used by such home for the aged for the  
30 purposes for which it was organized; and

31 2. Which is occupied, on January 1 of the year in

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1 which exemption from ad valorem property taxation is  
2 requested, by a person who resides therein and in good faith  
3 makes the same his or her permanent home.

4 (b) Each corporation ~~home~~ applying for an exemption  
5 under paragraph (a) of this subsection or paragraph (4)(a)  
6 must file with the annual application for exemption an  
7 affidavit from each person who occupies a unit or apartment  
8 for which an exemption under either of those paragraphs ~~that~~  
9 ~~paragraph~~ is claimed stating that the person resides therein  
10 and in good faith makes that unit or apartment his or her  
11 permanent residence.

12 (10) Homes for the aged, or life care communities,  
13 however designated, which are financed through the sale of  
14 health facilities authority bonds or bonds of any other public  
15 entity, whether on a sale-leaseback basis, a sale-repurchase  
16 basis, or other financing arrangement, or which are financed  
17 without public-entity bonds, are exempt from ad valorem  
18 taxation only in accordance with the provisions of this  
19 section.

20 (11) Any portion of such property used for nonexempt  
21 purposes may be valued and placed upon the tax rolls  
22 separately from any portion entitled to exemption pursuant to  
23 this chapter.

24 (12) When it becomes necessary for the property  
25 appraiser to determine the value of a unit, he or she shall  
26 include in such valuation the proportionate share of the  
27 common areas, including the land, fairly attributable to such  
28 unit, based upon the value of such unit in relation to all  
29 other units in the home, unless the common areas are otherwise  
30 exempted by subsection (8).

31 (13) Sections 196.195 and 196.196 do not apply to this

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1 section.

2 Section 6. Section 196.2002, Florida Statutes, is  
3 created to read:

4 196.2002 Exemption for s. 501(c)(12) not-for-profit  
5 water and wastewater systems.--Property of any not-for-profit  
6 water and wastewater corporation that holds a current  
7 exemption from federal income tax under s. 501(c)(12) of the  
8 Internal Revenue Code, as amended, shall be exempt from ad  
9 valorem taxation if the sole or primary function of the  
10 corporation is to construct, maintain, or operate a water or  
11 wastewater system in this state.

12  
13 (Renumber subsequent sections)

14  
15

16 ===== T I T L E A M E N D M E N T =====

17 And the title is amended as follows:

18 On page 1, line 24  
19 remove from the title of the bill: all of said line

20

21 and insert in lieu thereof:

22 affiliated groups; amending s. 196.1975, F.S.,  
23 which provides exemptions for nonprofit homes  
24 for the aged; specifying that the exemption  
25 applicable to such homes whose residents meet  
26 certain income limitations applies to  
27 individual units or apartments of such homes;  
28 providing for application of a residency  
29 affidavit requirement to applicants for such  
30 exemption; revising language with respect to  
31 qualification for the alternative exemption

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1 provided by said section for those portions of  
2 a home which do not meet the income  
3 limitations; providing that s. 196.195, F.S.,  
4 which provides requirements and criteria for  
5 determining the profit or nonprofit status of  
6 an applicant for exemption, and s. 196.196,  
7 F.S., which provides criteria for determining  
8 whether property is entitled to a charitable,  
9 religious, scientific, or literary exemption,  
10 do not apply to said section; creating s.  
11 196.2002, F.S.; exempting certain  
12 not-for-profit water and wastewater systems  
13 from ad valorem taxation; providing effective  
14 dates.

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