

Bill No. SB 1918

Amendment No. ____

<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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Senator Carlton moved the following amendment:

Senate Amendment (with title amendment)

On page 1, line 13,

insert:

Section 1. 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 2. 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 (Redesignate subsequent sections.)

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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 2, after the semicolon

19

20 insert:

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

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

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