1   A bill to be entitled

2   An act relating to ad valorem tax exemption for

3   charter schools; creating s. 196.1983, F.S.;

4   providing an exemption from ad valorem taxes

5   for facilities used to house charter schools;

6   amending s. 196.29, F.S.; providing for the

7   cancellation of certain taxes on real property

8   acquired by a charter school; amending s.

9   228.056, F.S.; providing notice of certain tax

10   exemptions; 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. Section 196.1983, Florida Statutes, is

15   created to read:

16   196.1983 Charter school exemption from ad valorem

17   taxes.--Any facility, or portion thereof, used to house a

18   charter school whose charter has been approved by the sponsor

19   and the governing board pursuant to s. 228.056(9) shall be

20   exempt from ad valorem taxes. To determine the extent of the

21   exemption for leasehold properties, the landlord must certify

22   by affidavit to the charter school that the value of the lease

23   shall be reduced to the extent of the exemption received. The

24   owner of the property shall disclose to a charter school the

25   full amount of the benefit derived from the exemption and the

26   method for ensuring that the charter school receives such

27   benefit. The charter school shall receive the full benefit

28   derived from the exemption through either an annual or monthly

29   credit to the charter school's lease payments.

30   Section 2. Section 196.29, Florida Statutes, is

31   amended to read:

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CODING: Words ~~stricken~~ are deletions; words <u>underlined</u> are additions.

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 1        196.29  Cancellation of certain taxes on real property
 2   acquired by a county, school board, charter school governing
 3   board,or community college district board of
 4   trustees.--Whenever any county, school board, charter school
 5   governing board,or community college district board of
 6   trustees of this state has heretofore acquired, or shall
 7   hereafter acquire, title to any real property, the taxes of
 8   all political subdivisions, as defined in s. 1.01, upon such
 9   property for the year in which title to such property was
10   acquired, or shall hereafter be acquired, shall be that
11   portion of the taxes levied or accrued against such property
12   for such year which the portion of such year which has expired
13   at the date of such acquisition bears to the entire year, and
14   the remainder of such taxes for such year shall stand
15   canceled.
16        Section 3.  Subsection (16) of section 228.056, Florida
17   Statutes, is amended to read:
18        228.056  Charter schools.--
19        (16)  FACILITIES.--A charter school shall utilize
20   facilities which comply with the State Uniform Building Code
21   for Public Educational Facilities Construction adopted
22   pursuant to s. 235.26 or with applicable state minimum
23   building codes pursuant to chapter 553 and state minimum fire
24   protection codes pursuant to s. 633.025, as adopted by the
25   authority in whose jurisdiction the facility is located. Any
26   facility, or portion thereof, used to house a charter school
27   whose charter has been approved by the sponsor and the
28   governing board pursuant to subsection (9) shall be exempt
29   from ad valorem taxes, pursuant to s. 196.1983.
30        Section 4.  This act shall take effect July 1, 2000.
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2   HOUSE SUMMARY

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       Provides an exemption from ad valorem taxes for
4   facilities used to house charter schools. Provides for
       the cancellation of certain taxes on real property
5   acquired by a charter school. Provides notice of tax
       exemptions within charter school provisions.
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