

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. For leasehold properties, the  
21 landlord must certify by affidavit to the charter school that  
22 the lease payments shall be reduced to the extent of the  
23 exemption received. The owner of the property shall disclose  
24 to a charter school the full amount of the benefit derived  
25 from the exemption and the method for ensuring that the  
26 charter school receives such benefit. The charter school  
27 shall receive the full benefit derived from the exemption  
28 through either an annual or monthly credit to the charter  
29 school's lease payments.

30           Section 2.   Section 196.29, Florida Statutes, is  
31   amended to read:

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.--

20           (a) A charter school shall utilize facilities which  
21 comply with the State Uniform Building Code for Public  
22 Educational Facilities Construction adopted pursuant to s.  
23 235.26 or with applicable state minimum building codes  
24 pursuant to chapter 553 and state minimum fire protection  
25 codes pursuant to s. 633.025, as adopted by the authority in  
26 whose jurisdiction the facility is located.

27           (b) Any facility, or portion thereof, used to house a  
28 charter school whose charter has been approved by the sponsor  
29 and the governing board pursuant to subsection (9) shall be  
30 exempt from ad valorem taxes, pursuant to s. 196.1983.

31           Section 4. This act shall take effect July 1, 2000.