

1 A bill to be entitled
2 An act relating to ad valorem taxation;
3 amending s. 196.011, F.S.; delaying the year of
4 implementation of provisions which require
5 that, in connection with renewal of specified
6 exemptions, the applicant's and applicant's
7 spouse's social security numbers are required;
8 creating s. 193.016, F.S.; providing for the
9 assessment of tangible personal property after
10 adjustments by the value adjustment board;
11 amending s. 194.013, F.S.; deleting provision
12 for refund; amending s. 196.198, F.S.;
13 maintaining exemption from taxation for
14 property leased from a governmental agency if
15 the agency continues to use the property
16 exclusively for educational purposes; providing
17 an effective date.

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

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21 Section 1. Subsection (11) of section 196.011, Florida
22 Statutes, is amended to read:

23 196.011 Annual application required for exemption.--

24 (11) For exemptions enumerated in paragraph (1)(b),
25 granted for the 2001 ~~2000~~ tax year and thereafter, social
26 security numbers of the applicant and the applicant's spouse,
27 if any, are required and must be submitted to the department.
28 Applications filed pursuant to subsection (5) or subsection
29 (6) may be required to include social security numbers of the
30 applicant and the applicant's spouse, if any, and shall
31 include such information if filed for the 2001 ~~2000~~ tax year

1 or thereafter. For counties where the annual application
2 requirement has been waived, property appraisers may require
3 refiling of an application to obtain such information.

4 Section 2. Section 193.016, Florida Statutes, is
5 created to read:

6 193.016 Property appraiser's assessment; effect of
7 determinations by value adjustment board.--If the property
8 appraiser's assessment of the same items of tangible personal
9 property in the previous year was adjusted by the value
10 adjustment board and the decision of the board to reduce the
11 assessment was not successfully appealed by the property
12 appraiser, the property appraiser shall consider the reduced
13 values determined by the value adjustment board in assessing
14 those items of tangible personal property. If the property
15 appraiser adjusts upward the reduced values previously
16 determined by the value adjustment board, the property
17 appraiser shall assert additional basic and underlying facts
18 not properly considered by the value adjustment board as the
19 basis for the increased valuation notwithstanding the prior
20 adjustment by the board.

21 Section 3. Subsections (4) and (5) of s. 194.013,
22 Florida Statutes, are amended to read:

23 194.013 Filing fees for petitions; disposition;
24 waiver.--

25 ~~(4) Should the petitioner prevail at the value~~
26 ~~adjustment board hearing or in a conference with the property~~
27 ~~appraiser, resulting in a reduced assessment or increased~~
28 ~~exemption, the filing fee shall be refunded to the taxpayer no~~
29 ~~later than 45 days after certification of the tax roll under~~
30 ~~s. 193.122(1). The refund shall be made by the clerk of the~~
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1 ~~value adjustment board without any further authority from the~~
2 ~~Department of Revenue under s. 197.182.~~

3 (4)~~(5)~~ All filing fees collected by the clerk shall be
4 allocated and utilized to defray, to the extent possible, the
5 costs incurred in connection with the administration and
6 operation of the value adjustment board.

7 Section 4. Section 196.198, Florida Statutes, is
8 amended to read:

9 196.198 Educational property exemption.--Educational
10 institutions within this state and their property used by them
11 or by any other exempt entity or educational institution
12 exclusively for educational purposes shall be exempt from
13 taxation. Sheltered workshops providing rehabilitation and
14 retraining of disabled individuals and exempted by a
15 certificate under s. (d) of the federal Fair Labor Standards
16 Act of 1938, as amended, are declared wholly educational in
17 purpose and shall be exempted from certification,
18 accreditation, and membership requirements set forth in s.
19 196.012. Those portions of property of college fraternities
20 and sororities certified by the president of the college or
21 university to the appropriate property appraiser as being
22 essential to the educational process, shall be exempt from ad
23 valorem taxation. The use of property by public fairs and
24 expositions chartered by chapter 616 is presumed to be an
25 educational use of such property and shall be exempt from ad
26 valorem taxation to the extent of such use. Property used
27 exclusively for educational purposes shall be deemed owned by
28 an educational institution if the entity owning 100 percent of
29 the educational institution is owned by the identical persons
30 who own the property. If legal title to property is held by a
31 governmental agency that leases the property to a lessee, the

1 property shall be deemed to be owned by the governmental
2 agency and used exclusively for educational purposes if the
3 governmental agency continues to use such property exclusively
4 for educational purposes pursuant to a sublease or other
5 contractual agreement with that lessee. If the title to land
6 is held by the trustee of an irrevocable inter vivos trust and
7 if the trust grantor owns 100 percent of the entity that owns
8 an educational institution that is using the land exclusively
9 for educational purposes, the land is deemed to be property
10 owned by the educational institution for purposes of this
11 exemption. Property owned by an educational institution shall
12 be deemed to be used for an educational purpose if the
13 institution has taken affirmative steps to prepare the
14 property for educational use. Affirmative steps means
15 environmental or land use permitting activities, creation of
16 architectural plans or schematic drawings, land clearing or
17 site preparation, construction or renovation activities, or
18 other similar activities that demonstrate commitment of the
19 property to an educational use.

20 Section 5. This act shall take effect January 1, 2001.

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