

By Representative Littlefield

1 A bill to be entitled
2 An act relating to ad valorem tax exemption;
3 providing legislative findings; creating s.
4 196.1979, F.S.; authorizing taxing authorities
5 to grant ad valorem tax exemption to licensed
6 long-term care facilities a specified
7 percentage of whose residents are eligible for
8 Medicaid; providing for certification of
9 eligibility for exemption by the Agency for
10 Health Care Administration; providing an
11 effective date.

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

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15 Section 1. The Legislature finds that owners of
16 licensed long-term care facilities who devote a substantial
17 proportion of those facilities to providing long-term care to
18 residents eligible for medical services under Medicaid provide
19 an essential community service. The Legislature declares that
20 a property tax exemption will enable these essential community
21 provider long-term care facilities to increase the quality of
22 care provided to facility residents. The Legislature further
23 declares that the quality of care is increased most
24 efficiently when the full value of the exemption is applied to
25 increasing direct caregiver wages, physical plant
26 improvements, and other expenditures that directly benefit the
27 facility residents and staff.

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28 Section 2. Section 196.1979, Florida Statutes, is
29 created to read:

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30 196.1979 Licensed long-term care facility exemption.--

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1 (1) As used in this section, "licensed long-term care
2 facility" means a licensed nursing facility, assisted living
3 facility, or adult family-care home.

4 (2) Any taxing authority may by ordinance authorize ad
5 valorem tax exemption for licensed long-term care facilities
6 that meet the requirements of this section. Such exemption
7 shall apply to real and personal property that is used solely
8 in the operation of a licensed long-term care facility that
9 has been certified for the tax year as an essential community
10 provider long-term care facility. Such exemption shall apply
11 only to taxes levied by the taxing authority granting the
12 exemption.

13 (3)(a) The owner of a licensed long-term care facility
14 seeking to qualify for the exemption authorized by this
15 section must apply to the Agency for Health Care
16 Administration for certification of the facility as an
17 essential community provider long-term care facility. The
18 application shall be made after the close of the calendar year
19 for which the average percentage of residents eligible for
20 medical assistance under Medicaid is to be determined.

21 (b) The application shall be in the form and shall
22 contain the information prescribed by the agency, including,
23 but not limited to:

24 1. The location of the facility.

25 2. A statement of the number of residents of the
26 facility during the previous calendar year and the number of
27 those residents who were eligible for Medicaid.

28 (c) The agency shall act upon an application within 15
29 days after the date the application has been filed with the
30 agency and all requested information has been provided by the
31 applicant.

1 (d) The agency shall certify a licensed long-term care
2 facility as an essential community provider long-term care
3 facility if the facility:

4 1. Is a nursing facility or assisted living facility
5 that has an average residency rate of 70 percent or more who
6 are eligible for Medicaid; or

7 2. Is an adult family-care home that has an average
8 residency rate of 60 percent or more who are eligible for
9 Medicaid.

10 (e) The agency shall send the certification to the
11 applicant. The certification shall state the tax year for
12 which the certification is valid.

13 (f) A certification under this section shall be valid
14 for the tax year beginning January 1 immediately following the
15 calendar year in which the licensed long-term care facility
16 met the Medicaid eligibility residency rate required by this
17 section.

18 (4) To receive the exemption authorized by this
19 section, the owner of a licensed long-term care facility who
20 has received certification pursuant to subsection (3) must
21 file a copy of the certificate issued by the Agency for Health
22 Care Administration with the property appraiser on or before
23 March 1.

24 Section 3. This act shall take effect January 1, 2001.

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27 HOUSE SUMMARY

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29 Authorizes taxing authorities to grant ad valorem tax
30 exemption to licensed long-term care facilities if a
31 specified percentage (60 or 70 percent) of their
residents are eligible for Medicaid. Provides for
certification of eligibility for exemption by the Agency
for Health Care Administration.