

Bill No. CS for SB 1576

Amendment No. Barcode 743206

<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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Senators Saunders and Carlton moved the following amendment:

Senate Amendment (with title amendment)

On page 18, between lines 28 and 29,

insert:

Section 9. Effective upon this act becoming a law and applicable to the tax year 2001 and thereafter, 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 chapter 617 or a Florida limited partnership, the sole general partner of which is a corporation not for profit pursuant to 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

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1 section 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 the unit or apartment is occupied by
22 persons who have resided in the applicant home and in good
23 faith made this state their permanent residence as of January
24 1 of the year in which exemption is claimed and who also meet
25 the requirements set forth in one of the following
26 subparagraphs:

27 1. Persons who have gross incomes of not more than
28 \$7,200 per year and who are 62 years of age or older.

29 2. Couples, one of whom must be 62 years of age or
30 older, having a combined gross income of not more than \$8,000
31 per year, or the surviving spouse thereof, who lived with the

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1 deceased at the time of the deceased's death in a home for the
2 aged.

3 3. Persons who are totally and permanently disabled
4 and who have gross incomes of not more than \$7,200 per year.

5 4. Couples, one or both of whom are totally and
6 permanently disabled, having a combined gross income of not
7 more than \$8,000 per year, or the surviving spouse thereof,
8 who lived with the deceased at the time of the deceased's
9 death in a home for the aged.

10

11 However, the income limitations do not apply to totally and
12 permanently disabled veterans, provided they meet the
13 requirements of s. 196.081.

14 (b) The maximum income limitations permitted in this
15 subsection shall be adjusted, effective January 1, 1977, and
16 on each succeeding year, by the percentage change in the
17 average cost-of-living index in the period January 1 through
18 December 31 of the immediate prior year compared with the same
19 period for the year prior to that. The index is the average
20 of the monthly consumer price index figures for the stated
21 12-month period, relative to the United States as a whole,
22 issued by the United States Department of Labor.

23 (5) Nonprofit housing projects that ~~which~~ are financed
24 by a mortgage loan made or insured by the United States
25 Department of Housing and Urban Development under s. 202, s.
26 202 with a s. 8 subsidy, s. 221(d)(3) or (4), or s. 236 of the
27 National Housing Act, as amended, and that ~~which~~ are subject
28 to the income limitations established by that department are
29 ~~shall be~~ exempt from ad valorem taxation.

30 (6) For the purposes of this section, gross income
31 includes social security benefits payable to the person or

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1 couple or assigned to an organization designated specifically
2 for the support or benefit of that person or couple.

3 (7) It is ~~hereby~~ declared to be the intent of the
4 Legislature that subsection (3) implements the ad valorem tax
5 exemption authorized in the third sentence of s. 3(a), Art.
6 VII, State Constitution, and the remaining subsections
7 implement s. 6(e), Art. VII, State Constitution, for purposes
8 of granting such exemption to homes for the aged.

9 (8) Physical occupancy on January 1 is not required in
10 those instances in which a home restricts occupancy to persons
11 meeting the income requirements specified in this section.
12 Those portions of a ~~such~~ property failing to meet those
13 requirements shall qualify for an alternative exemption as
14 provided in subsection (9). In a home in which at least 25
15 percent of the units or apartments of the home are restricted
16 to or occupied by persons meeting the income requirements
17 specified in this section, the common areas of that home are
18 exempt from taxation.

19 (9)(a) Each unit or apartment of a home for the aged
20 not exempted in subsection (3) or subsection (4), which is
21 operated by a not for profit corporation and is owned by such
22 corporation or leased by such corporation from a health
23 facilities authority pursuant to part III of chapter 154 or an
24 industrial development authority pursuant to part III of
25 chapter 159, and which property is used by such home for the
26 aged for the purposes for which it was organized, is exempt
27 from all ad valorem taxation, except for assessments for
28 special benefits, to the extent of \$25,000 of assessed
29 valuation of such property for each apartment or unit:

30 1. Which is used by such home for the aged for the
31 purposes for which it was organized; and

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1 2. Which is occupied, on January 1 of the year in
2 which exemption from ad valorem property taxation is
3 requested, by a person who resides therein and in good faith
4 makes the same his or her permanent home.

5 (b) Each corporation ~~home~~ applying for an exemption
6 under paragraph (a) of this subsection or paragraph (4)(a)
7 must file with the annual application for exemption an
8 affidavit from each person who occupies a unit or apartment
9 for which an exemption under either of those paragraphs ~~that~~
10 ~~paragraph~~ is claimed stating that the person resides therein
11 and in good faith makes that unit or apartment his or her
12 permanent residence.

13 (10) Homes for the aged, or life care communities,
14 however designated, which are financed through the sale of
15 health facilities authority bonds or bonds of any other public
16 entity, whether on a sale-leaseback basis, a sale-repurchase
17 basis, or other financing arrangement, or which are financed
18 without public-entity bonds, are exempt from ad valorem
19 taxation only in accordance with the provisions of this
20 section.

21 (11) Any portion of such property used for nonexempt
22 purposes may be valued and placed upon the tax rolls
23 separately from any portion entitled to exemption pursuant to
24 this chapter.

25 (12) When it becomes necessary for the property
26 appraiser to determine the value of a unit, he or she shall
27 include in such valuation the proportionate share of the
28 common areas, including the land, fairly attributable to such
29 unit, based upon the value of such unit in relation to all
30 other units in the home, unless the common areas are otherwise
31 exempted by subsection (8).

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1 (13) Sections 196.195 and 196.196 do not apply to this
2 section.

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4 (Redesignate subsequent sections.)

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7 ===== T I T L E A M E N D M E N T =====

8 And the title is amended as follows:

9 On page 2, line 1, after the semicolon,

10
11 insert:

12 amending s. 196.1975, F.S., relating to
13 exemptions for nonprofit homes for the aged;
14 specifying that the exemption applicable to
15 such homes the residents of which meet certain
16 income limitations applies to individual units
17 or apartments of such homes; providing for
18 application of a residency affidavit
19 requirement to applicants for such an
20 exemption; clarifying provisions relating to
21 qualification for the alternative exemption
22 provided by that section for those portions of
23 a home in which the residents do not meet the
24 income limitations; providing that s. 196.195,
25 F.S., relating to requirements and criteria for
26 determining the profit or nonprofit status of
27 an applicant for exemption, and s. 196.196,
28 F.S., relating to criteria for determining
29 whether property is entitled to a charitable,
30 religious, scientific, or literary exemption,
31 do not apply to that section;