

Bill No. CS for SB 1642

Amendment No. Barcode 290644

	CHAMBER ACTION	
<u>Senate</u>		<u>House</u>

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31

.
.
.
.
.

--	--	--

Senator Saunders moved the following amendment:

Senate Amendment (with title amendment)

On page 1, between lines 24 & 25,

insert:

Section 2. 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 section of a subsequently enacted federal revenue act.

Bill No. CS for SB 1642

Amendment No. ____ Barcode 290644

1 (2) A facility will not qualify as a "home for the
2 aged" unless at least 75 percent of the occupants are over the
3 age of 62 years or totally and permanently disabled. For
4 homes for the aged which are exempt from paying income taxes
5 to the United States as specified in subsection (1), licensing
6 by the Agency for Health Care Administration is required for
7 ad valorem tax exemption hereunder only if the home:

8 (a) Furnishes medical facilities or nursing services
9 to its residents, or

10 (b) Qualifies as an assisted living facility under
11 part III of chapter 400.

12 (3) Those portions of the home for the aged which are
13 devoted exclusively to the conduct of religious services or
14 the rendering of nursing or medical services are exempt from
15 ad valorem taxation.

16 (4)(a) After removing the assessed value exempted in
17 subsection (3), units or apartments in homes for the aged
18 shall be exempt only to the extent that residency in the
19 existing unit or apartment of the applicant home is reserved
20 for or restricted to or the unit or apartment is occupied by
21 persons who have resided in the applicant home and in good
22 faith made this state their permanent residence as of January
23 1 of the year in which exemption is claimed and who also meet
24 the requirements set forth in one of the following
25 subparagraphs:

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

28 2. Couples, one of whom must be 62 years of age or
29 older, having a combined gross income of not more than \$8,000
30 per year, or the surviving spouse thereof, who lived with the
31 deceased at the time of the deceased's death in a home for the

Bill No. CS for SB 1642

Amendment No. ____ Barcode 290644

1 aged.

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

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

9
10 However, the income limitations do not apply to totally and
11 permanently disabled veterans, provided they meet the
12 requirements of s. 196.081.

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

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

29 (6) For the purposes of this section, gross income
30 includes social security benefits payable to the person or
31 couple or assigned to an organization designated specifically

Bill No. CS for SB 1642

Amendment No. ____ Barcode 290644

1 for the support or benefit of that person or couple.

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

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

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

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

31 2. Which is occupied, on January 1 of the year in

Bill No. CS for SB 1642

Amendment No. Barcode 290644

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

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

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

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

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

31 (13) Sections 196.195 and 196.196 do not apply to this

Bill No. CS for SB 1642

Amendment No. ____ Barcode 290644

1 section.

2

3 (Redesignate subsequent sections.)

4

5

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

7 And the title is amended as follows:

8 On page 1, line 8, after the second semicolon

9

10 insert:

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

31