

By Senator Garcia

40-966-03

See HB 107

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A bill to be entitled  
An act relating to property tax exemptions;  
creating s. 196.2003, F.S.; exempting certain  
portions of certain private residential  
property used for certain purposes; requiring  
annual application; providing an effective  
date.

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

Section 1. Section 196.2003, Florida Statutes, is  
created to read:

196.2003 Private residential island property cistern  
exemption.--That portion of a private residential property in  
an island community upon which a cistern is located and used  
for purposes of storing fresh water, reducing the need to draw  
water from public aquifers, and serving as an important source  
of water in the event of a hurricane or other natural disaster  
shall be exempt. No exemption authorized pursuant to this  
section shall be granted unless the owner applies to the  
property appraiser on or before March 1 each year for such  
exemption.

Section 2. This act shall take effect upon becoming a  
law.