

Bill No. SB 2482

Barcode 105282

CHAMBER ACTION

Senate

House

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The Committee on Finance and Tax (Storms) recommended the following **substitute for amendment** (743782):

Senate Amendment (with title amendment)

On page 83, between lines 20 and 21,

insert:

Section 42. Section 196.192, Florida Statutes, is amended to read:

196.192 Exemptions from ad valorem taxation.--Subject to the provisions of this chapter:

(1) All property owned by an exempt entity and used exclusively for exempt purposes shall be totally exempt from ad valorem taxation.

(2) All property owned by an exempt entity and used predominantly for exempt purposes shall be exempted from ad valorem taxation to the extent of the ratio that such predominant use bears to the nonexempt use.

(3) All tangible personal property loaned or leased by a natural person, by a trust holding property for a natural person, or by an exempt entity to an exempt entity for public

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1 display or exhibition on a recurrent schedule is exempt from
2 ad valorem taxation if the property is loaned or leased for no
3 consideration or for nominal consideration.

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5 For purposes of this section, each use to which the property
6 is being put must be considered in granting an exemption from
7 ad valorem taxation, including any economic use in addition to
8 any physical use. For purposes of this section, property owned
9 by a limited liability company, the sole member of which is an
10 exempt entity, shall be treated as if the property were owned
11 directly by the exempt entity. This section ~~does~~ shall not
12 apply in determining the exemption for property owned by
13 governmental units pursuant to s. 196.199.

14 Section 43. Subsection (5) of section 196.193, Florida
15 Statutes, is amended to read:

16 196.193 Exemption applications; review by property
17 appraiser.--

18 (5)(a) ~~If In the event~~ the property appraiser
19 determines ~~shall determine~~ that any property claimed as wholly
20 or partially exempt under this section is not entitled to any
21 exemption or is entitled to an exemption to an extent other
22 than that requested in the application, he or she shall notify
23 the person or organization filing the application on such
24 property of that determination in writing on or before July 1
25 of the year for which the application was filed.

26 (b) The notification must state in clear and
27 unambiguous language the specific requirements of the state
28 statutes which the property appraiser relied upon to deny the
29 applicant the exemption with respect to the subject property.
30 The notification must be drafted in such a way that a
31 reasonable person can understand specific attributes of the

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1 applicant or the applicant's use of the subject property which
 2 formed the basis for the denial. The notice must also include
 3 the specific facts the property appraiser used to determine
 4 that the applicant failed to meet the statutory requirements.
 5 If a property appraiser fails to provide a notice that
 6 complies with this subsection, any denial of an exemption or
 7 an attempted denial of an exemption is invalid.

8 (c) All notifications must specify the right to appeal
 9 to the value adjustment board and the procedures to follow in
 10 obtaining such an appeal. Thereafter, the person or
 11 organization filing such application, or a duly designated
 12 representative, may appeal that determination by the property
 13 appraiser to the board at the time of its regular hearing. In
 14 the event of an appeal, the property appraiser or the property
 15 appraiser's representative shall appear at the board hearing
 16 and present his or her findings of fact. If the applicant is
 17 not present or represented at the hearing, the board may make
 18 a determination on the basis of information supplied by the
 19 property appraiser or such other information on file with the
 20 board.

21 Section 44. Present subsection (3) of section 196.196,
 22 Florida Statutes, is redesignated as subsection (4), and a new
 23 subsection (3) is added to that section, to read:

24 196.196 Determining whether property is entitled to
 25 charitable, religious, scientific, or literary exemption.--

26 (3) Property owned by an exempt organization is used
 27 for a religious purpose if the institution has taken
 28 affirmative steps to prepare the property for use as a house
 29 of public worship. The term "affirmative steps" means
 30 environmental or land use permitting activities, creation of
 31 architectural plans or schematic drawings, land clearing or

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1 site preparation, construction or renovation activities, or
 2 other similar activities that demonstrate a commitment of the
 3 property to a religious use as a house of public worship. For
 4 purposes of this subsection, the term "public worship" means
 5 religious worship services and those other activities that are
 6 incidental to religious worship services, such as educational
 7 activities, parking, recreation, partaking of meals, and
 8 fellowship.

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 10 (Redesignate subsequent sections.)

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

14 And the title is amended as follows:

15 On page 7, line 1, after the semicolon,

16

17 insert:

18 amending s. 196.192, F.S.; specifying that
 19 ownership of property by a tax-exempt
 20 organization's sole member limited liability
 21 company has the same status for property tax
 22 purposes as direct ownership by the tax-exempt
 23 organization; amending s. 196.193, F.S.;
 24 requiring the property appraiser to explain to
 25 a nonprofit organization the legal and factual
 26 basis for denying a property tax exemption to
 27 the nonprofit organization; amending s.
 28 196.196, F.S.; providing that property owned by
 29 an exempt entity shall be deemed to be used for
 30 religious purposes if the institution has taken
 31 affirmative steps to prepare the property for

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1 use as a public house of worship; providing
2 definitions;

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