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CHAMBER ACTION

Senate

House

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Floor: 4/AD/2R
4/29/2008 11:19 AM

1 Senator Garcia moved the following **amendment**:

2
3 **Senate Amendment (with title amendment)**

4 Delete line(s) 72-217

5 and insert:

6 Section 1. Section 193.018, Florida Statutes, is created to
7 read:

8 193.018 Land owned by a community land trust used to
9 provide affordable housing.--

10 (1) As used in this section, the term "community land
11 trust" means a nonprofit entity that is qualified as charitable
12 under s. 501(c)(3) of the Internal Revenue Code and has as one of
13 its purposes the acquisition of land to be held in perpetuity for
14 the primary purpose of providing affordable homeownership.

15 (2) A community land trust may convey structural
16 improvements, condominium parcels, or cooperative parcels,
17 located on specific parcels of land which are identified by a



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18 legal description contained in and subject to a ground lease
19 having a term of at least 99 years, for the purpose of providing
20 affordable housing to natural persons or families who meet the
21 extremely low, very-low, low, or moderate income limits specified
22 in s. 420.0004, or the income limits for workforce housing as
23 specified in s. 420.5095(3). A community land trust shall retain
24 a preemptive option to purchase any structural improvements,
25 condominium parcels, or cooperative parcels on the land at a
26 price determined by a formula specified in the ground lease
27 designed to ensure that such structural improvements, condominium
28 parcels, or cooperative parcels remain affordable.

29 (3) In arriving at just valuation under s. 193.011, a
30 structural improvement, condominium parcel, or cooperative parcel
31 providing affordable housing on land owned by a community land
32 trust, and the land owned by a community land trust that is
33 subject to a 99-year or longer ground lease, shall be assessed
34 using the following criteria:

35 (a) The amount a willing purchaser would pay a willing
36 seller for the land is limited to an amount commensurate with the
37 terms of the ground lease which restricts the use of the land to
38 the provision of affordable housing in perpetuity.

39 (b) The amount a willing purchaser would pay a willing
40 seller for the resale-restricted improvements, condominium
41 parcel, or cooperative parcel is limited to the amount determined
42 by the formula in the ground lease.

43 (c) If the ground lease and all amendments and supplements
44 thereto, or a memorandum documenting how such lease and
45 amendments or supplements restrict the price at which the
46 improvements, condominium parcel, or cooperative parcel may be
47 sold, is recorded in the official public records of the county in



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48 which the leased land is located, the recorded lease and any
49 amendments or supplements, or the recorded memorandum, shall be
50 deemed a land use regulation during the term of the lease as
51 amended or supplemented.

52 Section 2. Subsection (5) is added to section 196.196,
53 Florida Statutes, to read:

54 196.196 Determining whether property is entitled to
55 charitable, religious, scientific, or literary exemption.--

56 (5) Property owned by an exempt organization qualified as
57 charitable under s. 501(c)(3) of the Internal Revenue Code is
58 used for a charitable purpose if the organization has taken
59 affirmative steps to prepare the property to provide affordable
60 housing to persons or families that meet the extremely-low-
61 income, very-low-income, low-income, or moderate-income limits
62 specified in s. 420.0004. For purposes of this subsection, the
63 term "affirmative steps" means environmental or land use
64 permitting activities, the creation of architectural plans or
65 schematic drawings, land clearing or site preparation,
66 construction or renovation activities, or other similar
67 activities that demonstrate a commitment by the exempt entity to
68 use of the property to provide affordable housing.

69 Section 3. Section 196.1978, Florida Statutes, is amended
70 to read:

71 196.1978 Affordable housing property exemption.--

72 (1) Property used to provide affordable housing serving
73 eligible persons as defined by s. 159.603(7) and natural persons
74 or families meeting the extremely-low-income, very-low-income,
75 low-income, or moderate-income persons meeting income limits
76 specified in s. 420.0004 ~~s. 420.0004(8), (10), (11), and (15),~~
77 which property is owned entirely by a nonprofit entity that is a



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78 corporation not for profit, qualified as charitable under s.
79 501(c)(3) of the Internal Revenue Code, and in compliance with
80 Rev. Proc. 96-32, 1996-1 C.B. 717, or a Florida-based limited
81 partnership, the sole general partner of which is a corporation
82 not for profit which is qualified as charitable under s.
83 501(c)(3) of the Internal Revenue Code and which complies with
84 Rev. Proc. 96-32, 1996-1 C.B. 717, shall be considered property
85 owned by an exempt entity and used for a charitable purpose, and
86 those portions of the affordable housing property which provide
87 housing to natural persons or families classified as extremely-
88 low income, very-low income, low-income, or moderate-income under
89 s. 420.0004 ~~individuals with incomes as defined in s.~~
90 420.0004(10) and (15) shall be exempt from ad valorem taxation to
91 the extent authorized in s. 196.196. All property identified in
92 this section shall comply with the criteria for determination of
93 exempt status to be applied by property appraisers on an annual
94 basis as defined in s. 196.195. The Legislature intends that any
95 property owned by a limited liability company or limited
96 partnership which is disregarded as an entity for federal income
97 tax purposes pursuant to Treasury Regulation 301.7701-3(b)(1)(ii)
98 shall be treated as owned by its sole member or sole general
99 partner.

100 (2) If property owned by an organization granted an
101 exemption under s. 196.196(5) is transferred for a purpose other
102 than directly providing affordable housing to persons or families
103 who meet the extremely-low-income, very-low-income, low-income,
104 or moderate-income limits, as specified in s. 420.0004, or is not
105 actually used to provide affordable housing within 5 years after
106 the date the organization is initially granted the exemption, the
107 property appraiser making the determination shall serve upon the



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108 organization that illegally or improperly received the exemption
109 a notice of intent to record in the public records of the county
110 where the property is located a notice of tax lien against any
111 property owned by that organization in the county, and such
112 property shall be identified in the notice of tax lien. The
113 organization owning such property is subject to the taxes
114 otherwise due and owing as a result of the failure to use the
115 property to provide affordable housing plus 15 percent interest
116 per annum and a penalty of 50 percent of the taxes owed. The tax
117 lien, when filed, attaches to any property identified in the
118 notice of tax lien owned by the organization that illegally or
119 improperly received the exemption. If the organization no longer
120 owns property in the county but owns property in any other county
121 in the state, the property appraiser shall record in each other
122 county a notice of tax lien identifying the property owned by
123 such organization in the county which shall become a tax lien
124 against the identified property. If an exemption is improperly
125 granted as a result of a clerical mistake or an omission by the
126 property appraiser, the organization improperly receiving the
127 exemption may not be assessed penalty and interest. Prior to the
128 filing of a tax lien, the organization that received the written
129 notice of intent must be given 30 days to pay the taxes,
130 penalties, and interest. The 5-year limitation specified in this
131 subsection may be extended provided the holder of the exemption
132 continues to take affirmative steps to develop the property for
133 the purposes specified in s. 196.196(5).

134 Section 4. Paragraph (d) of subsection (2) of section
135 212.055, Florida Statutes, is amended to read:

136 212.055 Discretionary sales surtaxes; legislative intent;
137 authorization and use of proceeds.--It is the legislative intent



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138 that any authorization for imposition of a discretionary sales
139 surtax shall be published in the Florida Statutes as a subsection
140 of this section, irrespective of the duration of the levy. Each
141 enactment shall specify the types of counties authorized to levy;
142 the rate or rates which may be imposed; the maximum length of
143 time the surtax may be imposed, if any; the procedure which must
144 be followed to secure voter approval, if required; the purpose
145 for which the proceeds may be expended; and such other
146 requirements as the Legislature may provide. Taxable transactions
147 and administrative procedures shall be as provided in s. 212.054.

148 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.--

149 (d)~~1~~. The proceeds of the surtax authorized by this
150 subsection and any accrued interest ~~accrued thereto~~ shall be
151 expended by the school district, ~~or~~ within the county and
152 municipalities within the county, or, in the case of a negotiated
153 joint county agreement, within another county, to finance, plan,
154 and construct infrastructure; ~~and~~ to acquire land for public
155 recreation, ~~or~~ conservation, or protection of natural resources;
156 or ~~and~~ to finance the closure of county-owned or municipally
157 owned solid waste landfills that have been ~~are already~~ closed or
158 are required to be closed ~~close~~ by order of the Department of
159 Environmental Protection. Any use of the ~~such~~ proceeds or
160 interest for purposes of landfill closure before ~~prior to~~ July 1,
161 1993, is ratified. ~~Neither~~ The proceeds and ~~nor~~ any interest may
162 not ~~accrued thereto shall~~ be used for the operational expenses of
163 any infrastructure, except that a ~~any~~ county that has ~~with~~ a
164 population of fewer ~~less~~ than 75,000 and that is required to
165 close a landfill ~~by order of the Department of Environmental~~
166 ~~Protection~~ may use the proceeds or any interest ~~accrued thereto~~
167 for long-term maintenance costs associated with landfill closure.



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168 Counties, as defined in s. 125.011 ~~s. 125.011(1)~~, and charter
169 counties may, in addition, use the proceeds or ~~and any~~ interest
170 ~~accrued thereto~~ to retire or service indebtedness incurred for
171 bonds issued before ~~prior to~~ July 1, 1987, for infrastructure
172 purposes, and for bonds subsequently issued to refund such bonds.
173 Any use of the ~~such~~ proceeds or interest for purposes of retiring
174 or servicing indebtedness incurred for ~~such~~ refunding bonds
175 before ~~prior to~~ July 1, 1999, is ratified.

176 ~~1.2.~~ For the purposes of this paragraph, the term
177 "infrastructure" means:

178 a. Any fixed capital expenditure or fixed capital outlay
179 associated with the construction, reconstruction, or improvement
180 of public facilities that have a life expectancy of 5 or more
181 years and any related land acquisition, land improvement, design,
182 and engineering costs ~~related thereto~~.

183 b. A fire department vehicle, an emergency medical service
184 vehicle, a sheriff's office vehicle, a police department vehicle,
185 or any other vehicle, and the ~~such~~ equipment necessary to outfit
186 the vehicle for its official use or equipment that has a life
187 expectancy of at least 5 years.

188 c. Any expenditure for the construction, lease, or
189 maintenance of, or provision of utilities or security for,
190 facilities, as defined in s. 29.008.

191 d. Any fixed capital expenditure or fixed capital outlay
192 associated with the improvement of private facilities that have a
193 life expectancy of 5 or more years and that the owner agrees to
194 make available for use on a temporary basis as needed by a local
195 government as a public emergency shelter or a staging area for
196 emergency response equipment during an emergency officially
197 declared by the state or by the local government under s. 252.38.



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198 Such improvements ~~under this sub-subparagraph~~ are limited to
199 those necessary to comply with current standards for public
200 emergency evacuation shelters. The owner must ~~shall~~ enter into a
201 written contract with the local government providing the
202 improvement funding to make the ~~such~~ private facility available
203 to the public for purposes of emergency shelter at no cost to the
204 local government for a minimum ~~period~~ of 10 years after
205 completion of the improvement, with the provision that the ~~such~~
206 obligation will transfer to any subsequent owner until the end of
207 the minimum period.

208 e. Any land acquisition expenditure for a residential
209 housing project in which at least 30 percent of the units are
210 affordable to individuals or families whose total annual
211 household income does not exceed 120 percent of the area median
212 income adjusted for household size, if the land is owned by a
213 local government or by a special district that enters into a
214 written agreement with the local government to provide such
215 housing. The local government or special district may enter into
216 a ground lease with a public or private person or entity for
217 nominal or other consideration for the construction of the
218 residential housing project on land acquired pursuant to this
219 sub-subparagraph.

220 ~~2.3.~~ Notwithstanding any other provision of this
221 subsection, a local government infrastructure discretionary sales
222 surtax imposed or extended after July 1, 1998, ~~the effective date~~
223 ~~of this act~~ may allocate up to provide for an amount not to
224 ~~exceed 15 percent of the local option sales surtax proceeds to be~~
225 ~~allocated for deposit in~~ to a trust fund within the county's
226 accounts created for the purpose of funding economic development
227 projects having ~~of~~ a general public purpose of improving ~~targeted~~



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228 | ~~to improve~~ local economies, including the funding of operational
229 | costs and incentives related to ~~such~~ economic development. The
230 | ballot statement must indicate the intention to make an
231 | allocation under the authority of this subparagraph.

232 | Section 5. Present subsections (25) through (41) of section
233 | 420.503, Florida Statutes, are redesignated as subsections (26)
234 | through (42), respectively, and a new subsection (25) is added to
235 | that section, to read:

236 | 420.503 Definitions.--As used in this part, the term:

237 | (25) "Moderate rehabilitation" means repair or restoration
238 | of a dwelling unit when the value of such repair or restoration
239 | is 40 percent or less of the value of the dwelling unit but not
240 | less than \$10,000.

241 | Section 6. Paragraph (1) of subsection (6) of section
242 | 420.5087, Florida Statutes, is amended to read:

243 | 420.5087 State Apartment Incentive Loan Program.--There is
244 | hereby created the State Apartment Incentive Loan Program for the
245 | purpose of providing first, second, or other subordinated
246 | mortgage loans or loan guarantees to sponsors, including for-
247 | profit, nonprofit, and public entities, to provide housing
248 | affordable to very-low-income persons.

249 | (6) On all state apartment incentive loans, except loans
250 | made to housing communities for the elderly to provide for
251 | lifesafety, building preservation, health, sanitation, or
252 | security-related repairs or improvements, the following
253 | provisions shall apply:

254 | (1) The proceeds of all loans shall be used for new
255 | construction, moderate rehabilitation, or substantial
256 | rehabilitation that ~~which~~ creates or preserves affordable, safe,
257 | and sanitary housing units.



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258 Section 7. Subsection (17) is added to section 420.5095,
259 Florida Statutes, to read:

260 420.5095 Community Workforce Housing Innovation Pilot
261 Program.--

262 (17) Funds appropriated by s. 33, chapter 2006-69, Laws of
263 Florida, which were awarded but have been declined or returned,
264 shall be made available for projects that otherwise comply with
265 this section and are created to provide workforce housing for
266 teachers and instructional personnel employed by the school
267 district in the county in which the project is located.

268 (a) Projects shall be given priority for funding if:

269 1. The school district provides the property for the
270 project pursuant to s. 1001.43;

271 2. The public-private partnership includes the school
272 district and a national nonprofit organization to provide
273 financial support, technical assistance, and training for
274 community-based revitalization efforts; or

275 3. The project is located in a county in which a project
276 selected for funding under this section did not go forward.

277 (b) Projects shall be selected for funding by requests for
278 proposals.

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

282 And the title is amended as follows:

283 Between line(s) 2-3

284 insert:

285 193.018, F.S.; providing for the assessment of property
286 receiving the low-income housing tax credit; defining the
287 term "community land trust"; providing for the assessment

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288 | of structural improvements, condominium parcels, and
289 | cooperative parcels on land owned by a community land
290 | trust and used to provide affordable housing; providing
291 | for the conveyance of structural improvements, condominium
292 | parcels, and cooperative parcels subject to certain
293 | conditions; specifying the criteria to be used in arriving
294 | at just valuation of a structural improvement, condominium
295 | parcel, or cooperative parcel; amending s.