

HB 7159

2013

1                   A bill to be entitled  
2           An act relating to ad valorem taxation; amending s.  
3           192.047, F.S.; providing that the postmark date of  
4           commercial mail delivery service is considered the  
5           date of filing for certain ad valorem applications or  
6           returns; creating s. 192.048, F.S.; allowing certain  
7           ad valorem communications to be sent electronically in  
8           lieu of first-class mail; providing requirements and  
9           conditions applicable to such electronic  
10          communications; amending s. 193.074, F.S.; deleting  
11          the authority of an administrative body with quasi-  
12          judicial powers in ad valorem tax matters to alter the  
13          confidential status of certain confidential taxpayer  
14          returns; amending s. 193.122, F.S.; requiring a  
15          property appraiser to publish notices of the date of  
16          tax roll certifications and extensions on the property  
17          appraiser's website; amending s. 193.155, F.S.;  
18          providing that a change of ownership for purposes of  
19          assessing property at just value does not apply to  
20          lessees entitled to the homestead; extending the time  
21          for appealing a value adjustment board's denial of a  
22          taxpayer's application to transfer prior homestead  
23          assessment limitations to a new homestead; amending s.  
24          193.703, F.S.; authorizing a county to waive the  
25          annual application requirement for a reduction in the  
26          assessed value of homestead property used to provide  
27          living quarters for the parents or grandparents of the  
28          owner or spouse of the owner; requiring the property

29 | owner to notify the property appraiser if the  
30 | reduction no longer applies; providing for tax,  
31 | penalty, and interest assessments if the property  
32 | owner improperly received reductions; providing for  
33 | liens; amending s. 194.011, F.S.; providing that  
34 | certain confidential evidence submitted by a  
35 | petitioner before the value adjustment board hearing  
36 | remains confidential until specified occurrences;  
37 | revising the timeframe within which a property  
38 | appraiser must provide certain evidentiary materials  
39 | to a petitioner; revising requirements, procedures,  
40 | and standards with respect to the submission,  
41 | consideration, and admissibility of evidence that a  
42 | property appraiser provides or fails to provide to a  
43 | petitioner; providing construction with respect to  
44 | certain requests for information made by a property  
45 | appraiser; providing that relevant rebuttal evidence  
46 | may be submitted, considered, and admitted into  
47 | evidence at a board hearing; amending s. 196.031,  
48 | F.S.; deleting the express requirement that  
49 | titleholders of homesteads live on the homestead in  
50 | order to qualify for homestead tax exemption; amending  
51 | s. 196.075, F.S.; clarifying that local governments  
52 | that provide additional homestead exemptions to  
53 | persons 65 and older may provide exemptions up to a  
54 | certain amount; amending s. 196.082, F.S.; deleting  
55 | the requirement that a veteran be a resident of this  
56 | state at the time of entering military service in

57 | order to qualify for the property tax discount for  
 58 | disabled veterans; amending s. 196.1978, F.S.;  
 59 | removing the ability of a general partner classified  
 60 | as a 501(c)(3) organization to qualify as a limited  
 61 | partnership for the affordable housing property tax  
 62 | exemption; providing for retroactive application;  
 63 | amending s. 196.198, F.S.; clarifying the ownership of  
 64 | property used for education purposes and exempt from  
 65 | ad valorem taxation; amending s. 4 of ch. 2012-45,  
 66 | Laws of Florida; providing that taxes imposed by  
 67 | school districts in certain areas are not included in  
 68 | determining the taxes that must be transmitted to St.  
 69 | Lucie County pursuant to the transfer of property from  
 70 | St. Lucie County to Martin County; providing effective  
 71 | dates.

72 |  
 73 | Be It Enacted by the Legislature of the State of Florida:  
 74 |

75 | Section 1. Subsection (1) of section 192.047, Florida  
 76 | Statutes, is amended to read:

77 | 192.047 Date of filing.—

78 | (1) For the purposes of ad valorem tax administration, the  
 79 | date of an official United States Postal Service or commercial  
 80 | mail delivery service postmark on ~~of~~ an application for  
 81 | exemption, an application for special assessment classification,  
 82 | or a return filed by mail is ~~shall be~~ considered the date of  
 83 | filing the application or return.

84 | Section 2. Section 192.048, Florida Statutes, is created

HB 7159

2013

85 to read:

86 192.048 Electronic transmission.—

87 (1) Subject to subsection (2), the following documents may  
88 be transmitted electronically rather than by regular mail:

89 (a) The notice of proposed property taxes required under  
90 s. 200.069.

91 (b) The tax exemption renewal application required under  
92 s. 196.011(6) (a).

93 (c) The tax exemption renewal application required under  
94 s. 196.011(6) (b).

95 (d) A notification of an intent to deny a tax exemption  
96 required under s. 196.011(9) (e).

97 (e) The decision of the value adjustment board required  
98 under s. 194.034(2).

99 (2) Electronic transmission pursuant to this section is  
100 authorized only under the following conditions:

101 (a) The recipient consents in writing to receiving the  
102 document electronically;

103 (b) On the form used to obtain the recipient's written  
104 consent, the sender must include a statement in substantially  
105 the following form and in a font equal to or greater than the  
106 font used for the text requesting the recipient's consent:  
107 Notice: Under Florida law, e-mail addresses are public records.  
108 By consenting to communicate with this office electronically,  
109 your e-mail address will be released in response to any  
110 applicable public records request;

111 (c) Before sending a document, the sender verifies the  
112 recipient's address by sending an electronic transmission to the

HB 7159

2013

113 recipient and receiving an affirmative response from the  
114 recipient verifying that the recipient's address is correct;  
115 (d) If a document is returned as undeliverable, the sender  
116 must send the document by regular mail, as required by law;  
117 (e) Documents sent pursuant to this section must comply  
118 with the same timing and form requirements as if the documents  
119 were sent by regular mail; and  
120 (f) The sender renews the consent and verification  
121 requirements every 5 years.

122 Section 3. Section 193.074, Florida Statutes, is amended  
123 to read:

124 193.074 Confidentiality of returns.—All returns of  
125 property and returns required by former s. 201.022 submitted by  
126 the taxpayer pursuant to law shall be deemed to be confidential  
127 in the hands of the property appraiser, the clerk of the circuit  
128 court, the department, the tax collector, the Auditor General,  
129 and the Office of Program Policy Analysis and Government  
130 Accountability, and their employees and persons acting under  
131 their supervision and control, except upon court order ~~or order~~  
132 ~~of an administrative body having quasi-judicial powers in ad~~  
133 ~~valorem tax matters~~, and such returns are exempt from the  
134 provisions of s. 119.07(1).

135 Section 4. Subsection (2) of section 193.122, Florida  
136 Statutes, is amended to read:

137 193.122 Certificates of value adjustment board and  
138 property appraiser; extensions on the assessment rolls.—

139 (2) After the first certification of the tax rolls by the  
140 value adjustment board, the property appraiser shall make all

141 required extensions on the rolls to show the tax attributable to  
 142 all taxable property. Upon completion of these extensions, and  
 143 upon satisfying himself or herself that all property is properly  
 144 taxed, the property appraiser shall certify the tax rolls and  
 145 shall within 1 week thereafter publish notice of the date and  
 146 fact of extension and certification on the property appraiser's  
 147 website and in a periodical meeting the requirements of s.  
 148 50.011 and publicly display a notice of the date of  
 149 certification in the office of the property appraiser. The  
 150 property appraiser shall also supply notice of the date of the  
 151 certification to any taxpayer who requests one in writing. These  
 152 certificates and notices shall be made in the form required by  
 153 the department and ~~shall be~~ attached to each roll as required by  
 154 the department by rule ~~regulation~~.

155 Section 5. Paragraph (a) of subsection (3) and paragraph  
 156 (1) of subsection (8) of section 193.155, Florida Statutes, are  
 157 amended to read:

158 193.155 Homestead assessments.—Homestead property shall be  
 159 assessed at just value as of January 1, 1994. Property receiving  
 160 the homestead exemption after January 1, 1994, shall be assessed  
 161 at just value as of January 1 of the year in which the property  
 162 receives the exemption unless the provisions of subsection (8)  
 163 apply.

164 (3) (a) Except as provided in this subsection or subsection  
 165 (8), property assessed under this section shall be assessed at  
 166 just value as of January 1 of the year following a change of  
 167 ownership. Thereafter, the annual changes in the assessed value  
 168 of the property are subject to the limitations in subsections

169 (1) and (2). For the purpose of this section, a change of  
 170 ownership means any sale, foreclosure, or transfer of legal  
 171 title or beneficial title in equity to any person, except ~~as~~  
 172 ~~provided in this subsection. There is no change of ownership if:~~

173 1. Subsequent to the change or transfer, the same person  
 174 is entitled to the homestead exemption as was previously  
 175 entitled and:

176 a. The transfer of title is to correct an error;

177 b. The transfer is between legal and equitable title or  
 178 equitable and equitable title and no additional person applies  
 179 for a homestead exemption on the property; ~~or~~

180 c. The change or transfer is by means of an instrument in  
 181 which the owner is listed as both grantor and grantee of the  
 182 real property and one or more other individuals are additionally  
 183 named as grantee. However, if any individual who is additionally  
 184 named as a grantee applies for a homestead exemption on the  
 185 property, the application is ~~shall be~~ considered a change of  
 186 ownership; or

187 d. The person is a lessee entitled to the homestead  
 188 exemption under s. 196.041(1).

189 2. Legal or equitable title is changed or transferred  
 190 between husband and wife, including a change or transfer to a  
 191 surviving spouse or a transfer due to a dissolution of marriage;

192 3. The transfer occurs by operation of law to the  
 193 surviving spouse or minor child or children under s. 732.401; or

194 4. Upon the death of the owner, the transfer is between  
 195 the owner and another who is a permanent resident and who is  
 196 legally or naturally dependent upon the owner.

197 (8) Property assessed under this section shall be assessed  
 198 at less than just value when the person who establishes a new  
 199 homestead has received a homestead exemption as of January 1 of  
 200 either of the 2 immediately preceding years. A person who  
 201 establishes a new homestead as of January 1, 2008, is entitled  
 202 to have the new homestead assessed at less than just value only  
 203 if that person received a homestead exemption on January 1,  
 204 2007, and only if this subsection applies retroactive to January  
 205 1, 2008. For purposes of this subsection, a husband and wife who  
 206 owned and both permanently resided on a previous homestead shall  
 207 each be considered to have received the homestead exemption even  
 208 though only the husband or the wife applied for the homestead  
 209 exemption on the previous homestead. The assessed value of the  
 210 newly established homestead shall be determined as provided in  
 211 this subsection.

212 (1) The property appraisers of the state shall, as soon as  
 213 practicable after March 1 of each year and on or before July 1  
 214 of that year, carefully consider all applications for assessment  
 215 under this subsection which have been filed in their respective  
 216 offices on or before March 1 of that year. If, upon  
 217 investigation, the property appraiser finds that the applicant  
 218 is entitled to assessment under this subsection, the property  
 219 appraiser shall make such entries upon the tax rolls of the  
 220 county as are necessary to allow the assessment. If, after due  
 221 consideration, the property appraiser finds that the applicant  
 222 is not entitled ~~under the law~~ to the assessment under this  
 223 subsection, the property appraiser shall immediately prepare  
 224 ~~make out~~ a notice of such disapproval, giving his or her reasons



HB 7159

2013

225 therefor, and a copy of the notice must be served upon the  
226 applicant by the property appraiser ~~either~~ by personal delivery  
227 or by registered mail to the post office address given by the  
228 applicant. The applicant may appeal the decision of the property  
229 appraiser refusing to allow the assessment under this subsection  
230 to the value adjustment board, and the board shall review the  
231 application and evidence presented to the property appraiser  
232 upon which the applicant based the claim and ~~shall~~ hear the  
233 applicant in person or by agent on behalf of his or her right to  
234 such assessment. Such appeal shall be heard by an attorney  
235 special magistrate if the value adjustment board uses special  
236 magistrates. The value adjustment board shall reverse the  
237 decision of the property appraiser in the cause and grant  
238 assessment under this subsection to the applicant if, in its  
239 judgment, the applicant is entitled to ~~be granted~~ the assessment  
240 or shall affirm the decision of the property appraiser. The  
241 action of the board is final in the cause unless the applicant,  
242 within 60 ~~45~~ days following the date of refusal of the  
243 application by the board, files in the circuit court of the  
244 county in which the homestead is located a proceeding against  
245 the property appraiser for a declaratory judgment as is provided  
246 under ~~by~~ chapter 86 or other appropriate proceeding. The failure  
247 of the taxpayer to appear before the property appraiser or value  
248 adjustment board or to file any paper other than the application  
249 as provided in this subsection does not constitute a ~~any~~ bar to  
250 or defense in the proceedings.

251 Section 6. Subsections (5) and (6) of section 193.703,  
252 Florida Statutes, are amended, and subsection (7) is added to

HB 7159

2013

253 that section, to read:

254 193.703 Reduction in assessment for living quarters of  
255 parents or grandparents.—

256 (5) At the request of the property appraiser and by a  
257 majority vote of the county governing body, a county may waive  
258 the annual application requirement after the initial application  
259 is filed and the reduction is granted. Notwithstanding such  
260 waiver, an application is required if property granted a  
261 reduction is sold or otherwise disposed of, the ownership  
262 changes in any manner, the applicant for the reduction ceases to  
263 use the property as his or her homestead, or the status of the  
264 owner changes so as to change the use of the property qualifying  
265 for the reduction pursuant to this section ~~If the owner of~~  
266 ~~homestead property for which such a reduction in assessed value~~  
267 ~~has been granted is found to have made any willfully false~~  
268 ~~statement in the application for the reduction, the reduction~~  
269 ~~shall be revoked, the owner is subject to a civil penalty of not~~  
270 ~~more than \$1,000, and the owner shall be disqualified from~~  
271 ~~receiving any such reduction for a period of 5 years.~~

272 (6) The property owner shall notify the property appraiser  
273 when the property owner no longer qualifies for the reduction in  
274 assessed value for living quarters of parents or grandparents,  
275 and the previously excluded just value of such improvements as  
276 of the first January 1 after the improvements were substantially  
277 completed shall be added back to the assessed value of the  
278 property.

279 (7) If the property appraiser determines that for any year  
280 within the previous 10 years a property owner who was not

281 entitled to a reduction in assessed value under this section was  
 282 granted such reduction, the property appraiser shall serve on  
 283 the owner a notice of intent to record in the public records of  
 284 the county a notice of tax lien against any property owned by  
 285 that person in the county, and that property must be identified  
 286 in the notice of tax lien. Any property that is owned by that  
 287 person and is situated in this state is subject to the taxes  
 288 exempted by the improper reduction, plus a penalty of 50 percent  
 289 of the unpaid taxes for each year and interest at a rate of 15  
 290 percent per annum. However, if a reduction is improperly granted  
 291 due to a clerical mistake or omission by the property appraiser,  
 292 the person who improperly received the reduction may not be  
 293 assessed a penalty or interest. Before such lien may be filed,  
 294 the owner must be given 30 days within which to pay the taxes,  
 295 penalties, and interest. Such lien is subject to s. 196.161(3).

296 Section 7. Subsection (4) of section 194.011, Florida  
 297 Statutes, is amended to read:

298 194.011 Assessment notice; objections to assessments.—

299 (4) (a) At least 15 days before the hearing the petitioner  
 300 shall provide to the property appraiser a list of evidence to be  
 301 presented at the hearing, together with copies of all  
 302 documentation to be considered by the value adjustment board and  
 303 a summary of evidence to be presented by witnesses. All evidence  
 304 confidential under current law shall remain confidential until  
 305 the evidence is submitted to the board for consideration and  
 306 admission into the record.

307 (b) No later than 10 ~~7~~ days before the hearing, if the  
 308 petitioner has provided the information required under paragraph

HB 7159

2013

309 (a), and if requested in writing by the petitioner, the property  
310 appraiser shall provide to the petitioner a list of evidence to  
311 be presented at the hearing, together with copies of all  
312 documentation to be considered by the value adjustment board and  
313 a summary of evidence to be presented by witnesses.

314 Documentation of evidence must include the property record cards  
315 for comparable property listed as evidence and a copy of the  
316 signed form on which the property appraiser reports, under s.  
317 192.001(18), the adjustments made under s. 193.011(8). The  
318 evidence list must contain the property record card if provided  
319 by the clerk. Failure of the property appraiser to timely comply  
320 with the requirements of this paragraph shall result in the  
321 exclusion of the property appraiser's evidence from  
322 consideration by the value adjustment board, unless good cause  
323 is shown. The term "good cause" means circumstances beyond the  
324 property appraiser's control. If good cause is shown, the  
325 special magistrate shall reschedule the hearing. If the property  
326 appraiser fails to submit evidence to the petitioner in  
327 compliance with the timeline established in this paragraph and  
328 good cause for such failure has not been shown, the special  
329 magistrate may enter a recommendation in favor of the  
330 petitioner, if there is competent, substantial evidence of value  
331 in the record which cumulatively meets the criteria of s.  
332 193.011 and professionally accepted appraisal practices. A  
333 property appraiser's request for information in the tax roll  
334 development process shall not be construed as a request for  
335 information in the challenge of a proposed assessment, and the  
336 taxpayer's failure to provide such information shall not be

337 | grounds for exclusion of evidence ~~a rescheduling of the hearing.~~

338 |       (c) If it is relevant, rebuttal evidence may be submitted  
 339 | at the hearing by the petitioner and considered by the board for  
 340 | admission into evidence.

341 |       Section 8. Subsection (1) of section 196.031, Florida  
 342 | Statutes, is amended to read:

343 |       196.031 Exemption of homesteads.—

344 |       (1) (a) A ~~Every~~ person who, on January 1, has the legal  
 345 | title or beneficial title in equity to real property in this  
 346 | state ~~and who resides thereon~~ and who in good faith makes the  
 347 | property ~~same~~ his or her permanent residence, or the permanent  
 348 | residence of another or others legally or naturally dependent  
 349 | upon him or her ~~such person~~, is entitled to an exemption from  
 350 | all taxation, except for assessments for special benefits, up to  
 351 | the assessed valuation of \$25,000 on the residence and  
 352 | contiguous real property, as defined in s. 6, Art. VII of the  
 353 | State Constitution. Such title may be held by the entirety,  
 354 | jointly, or in common with others, and the exemption may be  
 355 | apportioned among such of the owners as ~~shall~~ reside thereon, as  
 356 | their respective interests ~~shall~~ appear. If only one of the  
 357 | owners of an estate held by the entirety or held jointly with  
 358 | the right of survivorship resides on the property, that owner is  
 359 | allowed an exemption of up to the assessed valuation of \$25,000  
 360 | on the residence and contiguous real property. However, an ~~no~~  
 361 | ~~such~~ exemption of more than \$25,000 is not allowed to any one  
 362 | person or on any one dwelling house, except that an exemption up  
 363 | to the assessed valuation of \$25,000 may be allowed on each  
 364 | apartment or mobile home occupied by a tenant-stockholder or

HB 7159

2013

365 member of a cooperative corporation and on each condominium  
366 parcel occupied by its owner. Except for owners of an estate  
367 held by the entirety or held jointly with the right of  
368 survivorship, the amount of the exemption may not exceed the  
369 proportionate assessed valuation of all owners who reside on the  
370 property. Before such exemption may be granted, the deed or  
371 instrument shall be recorded in the official records of the  
372 county in which the property is located. The property appraiser  
373 may request the applicant to provide additional ownership  
374 documents to establish title.

375 (b) Every person who qualifies to receive the exemption  
376 provided in paragraph (a) is entitled to an additional exemption  
377 of up to \$25,000 on the assessed valuation greater than \$50,000  
378 for all levies other than school district levies.

379 Section 9. Subsection (2) of section 196.075, Florida  
380 Statutes, as amended by section 1 of chapter 2012-57, Laws of  
381 Florida, is amended to read:

382 196.075 Additional homestead exemption for persons 65 and  
383 older.—

384 (2) In accordance with s. 6(d), Art. VII of the State  
385 Constitution, the board of county commissioners of any county or  
386 the governing authority of any municipality may adopt an  
387 ordinance to allow either or both of the following an additional  
388 homestead exemptions:

389 (a) Up to \$50,000 ~~Fifty-thousand dollars~~ for any person  
390 who has the legal or equitable title to real estate and  
391 maintains thereon the permanent residence of the owner, who has  
392 attained age 65, and whose household income does not exceed

393 | \$20,000; or

394 |       (b) The amount of the assessed value of the property for  
 395 | any person who has the legal or equitable title to real estate  
 396 | with a just value less than \$250,000 and has maintained thereon  
 397 | the permanent residence of the owner for at least 25 years, who  
 398 | has attained age 65, and whose household income does not exceed  
 399 | the income limitation prescribed in paragraph (a), as calculated  
 400 | in subsection (3).

401 |       Section 10. Subsections (1) and (3) of section 196.082,  
 402 | Florida Statutes, are amended to read:

403 |       196.082 Discounts for disabled veterans.—

404 |       (1) Each veteran who is age 65 or older and is partially  
 405 | or totally permanently disabled shall receive a discount from  
 406 | the amount of the ad valorem tax otherwise owed on homestead  
 407 | property that the veteran owns and resides in if:

408 |       (a) The disability was combat-related;

409 |       ~~(b) The veteran was a resident of this state at the time~~  
 410 | ~~of entering the military service of the United States; and~~

411 |       (b)(e) The veteran was honorably discharged upon  
 412 | separation from military service.

413 |       (3) To qualify for the discount granted under this  
 414 | section, an applicant must submit to the county property  
 415 | appraiser by March 1:

416 |       ~~(a) Proof of residency at the time of entering military~~  
 417 | ~~service;~~

418 |       (a)(b) An official letter from the United States  
 419 | Department of Veterans Affairs which states the percentage of  
 420 | the veteran's service-connected disability and evidence that

421 reasonably identifies the disability as combat-related;  
 422 (b)~~(e)~~ A copy of the veteran's honorable discharge; and  
 423 (c)~~(d)~~ Proof of age as of January 1 of the year to which  
 424 the discount will apply.

425  
 426 Any applicant who is qualified to receive a discount under this  
 427 section and who fails to file an application by March 1 may file  
 428 an application for the discount and may file, pursuant to s.  
 429 194.011(3), a petition with the value adjustment board  
 430 requesting that the discount be granted. Such application and  
 431 petition shall be subject to the same procedures as for  
 432 exemptions set forth in s. 196.011(8).

433 Section 11. Effective upon this act becoming a law and  
 434 applying retroactively to the 2013 tax roll, section 196.1978,  
 435 Florida Statutes, is amended to read:

436 196.1978 Affordable housing property exemption.—Property  
 437 used to provide affordable housing serving eligible persons as  
 438 defined by s. 159.603~~(7)~~ and natural persons or families meeting  
 439 the extremely-low-income, very-low-income, low-income, or  
 440 moderate-income limits specified in s. 420.0004, which ~~property~~  
 441 is owned entirely by a nonprofit entity that is a corporation  
 442 not for profit, qualified as charitable under s. 501(c)(3) of  
 443 the Internal Revenue Code and in compliance with Rev. Proc. 96-  
 444 32, 1996-1 C.B. 717, is ~~or a Florida-based limited partnership,~~  
 445 ~~the sole general partner of which is a corporation not for~~  
 446 ~~profit which is qualified as charitable under s. 501(c)(3) of~~  
 447 ~~the Internal Revenue Code and which complies with Rev. Proc. 96-~~  
 448 ~~32, 1996-1 C.B. 717, shall be considered property owned by an~~



HB 7159

2013

449 exempt entity and used for a charitable purpose, and those  
450 portions of the affordable housing property which provide  
451 housing to natural persons or families classified as extremely  
452 low income, very low income, low income, or moderate income  
453 under s. 420.0004 are ~~shall be~~ exempt from ad valorem taxation  
454 to the extent authorized in s. 196.196. All property identified  
455 in this section must ~~shall~~ comply with the criteria provided  
456 under s. 196.195 for determining ~~determination of~~ exempt status  
457 and ~~to be~~ applied by property appraisers on an annual basis ~~as~~  
458 ~~defined in s. 196.195~~. The Legislature intends that any property  
459 owned by a limited liability company ~~or limited partnership~~  
460 which is disregarded as an entity for federal income tax  
461 purposes pursuant to Treasury Regulation 301.7701-3(b)(1)(ii)  
462 ~~shall~~ be treated as owned by its sole member ~~or sole general~~  
463 ~~partner~~.

464 Section 12. Section 196.198, Florida Statutes, is amended  
465 to read:

466 196.198 Educational property exemption.—Educational  
467 institutions within this state and their property used by them  
468 or by any other exempt entity or educational institution  
469 exclusively for educational purposes is ~~shall be~~ exempt from  
470 taxation. Sheltered workshops providing rehabilitation and  
471 retraining of ~~disabled~~ individuals who have disabilities and  
472 exempted by a certificate under s. (d) of the federal Fair Labor  
473 Standards Act of 1938, as amended, are declared wholly  
474 educational in purpose and are exempt ~~shall be exempted~~ from  
475 certification, accreditation, and membership requirements set  
476 forth in s. 196.012. Those portions of property of college

HB 7159

2013

477 fraternities and sororities certified by the president of the  
478 college or university to the appropriate property appraiser as  
479 being essential to the educational process are ~~shall be~~ exempt  
480 from ad valorem taxation. The use of property by public fairs  
481 and expositions chartered by chapter 616 is presumed to be an  
482 educational use of such property and is ~~shall be~~ exempt from ad  
483 valorem taxation to the extent of such use. Property used  
484 exclusively for educational purposes shall be deemed owned by an  
485 educational institution if the entity owning 100 percent of the  
486 educational institution is owned by the identical persons who  
487 own the property, or if the entity owning 100 percent of the  
488 educational institution and the entity owning the property are  
489 owned by the identical natural persons. Land, buildings, and  
490 other improvements to real property used exclusively for  
491 educational purposes shall be deemed owned by an educational  
492 institution if the entity owning 100 percent of the land is a  
493 nonprofit entity and the land is used, under a ground lease or  
494 other contractual arrangement, by an educational institution  
495 that owns the buildings and other improvements to the real  
496 property, is a nonprofit entity under s. 501(c)(3) of the  
497 Internal Revenue Code, and provides education limited to  
498 students in prekindergarten through grade 8. If legal title to  
499 property is held by a governmental agency that leases the  
500 property to a lessee, the property shall be deemed to be owned  
501 by the governmental agency and used exclusively for educational  
502 purposes if the governmental agency continues to use such  
503 property exclusively for educational purposes pursuant to a  
504 sublease or other contractual agreement with that lessee. If the

HB 7159

2013

505 title to land is held by the trustee of an irrevocable inter  
506 vivos trust and if the trust grantor owns 100 percent of the  
507 entity that owns an educational institution that is using the  
508 land exclusively for educational purposes, the land is deemed to  
509 be property owned by the educational institution for purposes of  
510 this exemption. Property owned by an educational institution  
511 shall be deemed to be used for an educational purpose if the  
512 institution has taken affirmative steps to prepare the property  
513 for educational use. The term "affirmative steps" means  
514 environmental or land use permitting activities, creation of  
515 architectural plans or schematic drawings, land clearing or site  
516 preparation, construction or renovation activities, or other  
517 similar activities that demonstrate commitment of the property  
518 to an educational use.

519 Section 13. Section 4 of chapter 2012-45, Laws of Florida,  
520 is amended to read:

521 Section 4. The governing bodies of St. Lucie County and  
522 Martin County shall enter into an interlocal agreement by ~~no~~  
523 ~~later than~~ May 1, 2013, which must ~~shall~~ provide a financially  
524 feasible plan for transfer of services, personnel, and public  
525 infrastructure from St. Lucie County to Martin County. The  
526 agreement must ~~shall~~ include compensation for the value of  
527 infrastructure investments by St. Lucie County in the  
528 transferred property minus depreciation, if any. ~~Upon the~~  
529 Effective July 1, 2013 ~~date of this act~~, the total tax and  
530 assessment revenue that would have been generated in fiscal year  
531 2013-2014 by all St. Lucie County taxing authorities levying  
532 taxes or assessments within the area transferred to Martin

HB 7159

2013

533 | County, except for taxes levied by school districts, less 10  
534 | percent shall be transmitted to St. Lucie County for  
535 | distribution to the county and all other affected taxing  
536 | authorities. Thereafter, through fiscal year 2022-2023, the tax  
537 | and assessment revenue amount that would have been generated by  
538 | all St. Lucie County taxing authorities levying taxes or  
539 | assessments in the transferred area for fiscal year 2013-2014  
540 | shall serve as the base amount of tax and assessment revenue for  
541 | further annual reductions of 10 percent of the base amount  
542 | before annual distributions to the St. Lucie County through  
543 | fiscal year 2022-2023. However, for any fiscal year through  
544 | fiscal year 2022-2023, if ~~when~~ the total taxes and assessments  
545 | collected within the transferred area exceed the base amount by  
546 | more than 3 percent, St. Lucie County shall receive the same  
547 | percentage distribution from the tax and assessment revenue that  
548 | exceeds the base amount by more than 3 percent as they will  
549 | receive from the base amount. All distributions to St. Lucie  
550 | County shall occur within 30 days after the beginning of each  
551 | calendar year.

552 |       Section 14. Except as otherwise expressly provided in this  
553 | act and except for this section, which shall take effect upon  
554 | this act becoming a law, this act shall take effect July 1,  
555 | 2013.