

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. 193.122, F.S.; requiring a
11 property appraiser to publish notices of the date of
12 tax roll certifications and extensions on the property
13 appraiser's website; amending s. 193.155, F.S.;
14 providing that a change of ownership for purposes of
15 assessing property at just value does not apply to
16 lessees entitled to the homestead; extending the time
17 for appealing a value adjustment board's denial of a
18 taxpayer's application to transfer prior homestead
19 assessment limitations to a new homestead; amending s.
20 193.451, F.S.; providing for taxation and assessment
21 of bioproduction feedstocks and certain personal
22 property; providing definitions; amending s. 193.461,
23 F.S.; providing an assessment methodology for
24 structures used in the production of bioproduction
25 feedstocks; amending s. 193.703, F.S.; authorizing a
26 county to waive the annual application requirement for
27 a reduction in the assessed value of homestead
28 property used to provide living quarters for the

29 | parents or grandparents of the owner or spouse of the
30 | owner; requiring the property owner to notify the
31 | property appraiser if the reduction no longer applies;
32 | providing for tax, penalty, and interest assessments
33 | if the property owner improperly received reductions;
34 | providing for liens; amending s. 194.011, F.S.;
35 | revising the timeframe within which a property
36 | appraiser must provide certain evidentiary materials
37 | to a petitioner; revising requirements, procedures,
38 | and standards with respect to the submission,
39 | consideration, and admissibility of evidence that a
40 | property appraiser provides or fails to provide to a
41 | petitioner; providing construction with respect to
42 | certain requests for information made by a property
43 | appraiser; providing that relevant rebuttal evidence
44 | may be submitted, considered, and admitted into
45 | evidence at a board hearing; amending s. 196.031,
46 | F.S.; deleting the express requirement that
47 | titleholders of homesteads live on the homestead in
48 | order to qualify for homestead tax exemption; amending
49 | s. 196.075, F.S.; clarifying that local governments
50 | that provide additional homestead exemptions to
51 | persons 65 and older may provide exemptions up to a
52 | certain amount; amending s. 196.082, F.S.; deleting
53 | the requirement that a veteran be a resident of this
54 | state at the time of entering military service in
55 | order to qualify for the property tax discount for
56 | disabled veterans; amending s. 196.1978, F.S.;

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

70
 71 Be It Enacted by the Legislature of the State of Florida:

72
 73 Section 1. Subsection (1) of section 192.047, Florida
 74 Statutes, is amended to read:

75 192.047 Date of filing.—

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

82 Section 2. Section 192.048, Florida Statutes, is created
 83 to read:

84 192.048 Electronic transmission.—

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

87 (a) The notice of proposed property taxes required under
88 s. 200.069.

89 (b) The tax exemption renewal application required under
90 s. 196.011(6) (a).

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

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

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

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

99 (a) The recipient consents in writing to receiving the
100 document electronically;

101 (b) On the form used to obtain the recipient's written
102 consent, the sender must include a statement in substantially
103 the following form and in a font equal to or greater than the
104 font used for the text requesting the recipient's consent:

105 Notice: Under Florida law, e-mail addresses are public records.
106 By consenting to communicate with this office electronically,
107 your e-mail address will be released in response to any
108 applicable public records request;

109 (c) Before sending a document, the sender verifies the
110 recipient's address by sending an electronic transmission to the
111 recipient and receiving an affirmative response from the
112 recipient verifying that the recipient's address is correct;

113 (d) If a document is returned as undeliverable, the sender
 114 must send the document by regular mail, as required by law;

115 (e) Documents sent pursuant to this section must comply
 116 with the same timing and form requirements as if the documents
 117 were sent by regular mail; and

118 (f) The sender renews the consent and verification
 119 requirements every 5 years.

120 Section 3. Subsection (2) of section 193.122, Florida
 121 Statutes, is amended to read:

122 193.122 Certificates of value adjustment board and
 123 property appraiser; extensions on the assessment rolls.—

124 (2) After the first certification of the tax rolls by the
 125 value adjustment board, the property appraiser shall make all
 126 required extensions on the rolls to show the tax attributable to
 127 all taxable property. Upon completion of these extensions, and
 128 upon satisfying himself or herself that all property is properly
 129 taxed, the property appraiser shall certify the tax rolls and
 130 shall within 1 week thereafter publish notice of the date and
 131 fact of extension and certification on the property appraiser's
 132 website and in a periodical meeting the requirements of s.
 133 50.011 and publicly display a notice of the date of
 134 certification in the office of the property appraiser. The
 135 property appraiser shall also supply notice of the date of the
 136 certification to any taxpayer who requests one in writing. These
 137 certificates and notices shall be made in the form required by
 138 the department and ~~shall be~~ attached to each roll as required by
 139 the department by rule ~~regulation~~.

140 Section 4. Paragraph (a) of subsection (3) and paragraph

141 (1) of subsection (8) of section 193.155, Florida Statutes, are
 142 amended to read:

143 193.155 Homestead assessments.—Homestead property shall be
 144 assessed at just value as of January 1, 1994. Property receiving
 145 the homestead exemption after January 1, 1994, shall be assessed
 146 at just value as of January 1 of the year in which the property
 147 receives the exemption unless the provisions of subsection (8)
 148 apply.

149 (3)(a) Except as provided in this subsection or subsection
 150 (8), property assessed under this section shall be assessed at
 151 just value as of January 1 of the year following a change of
 152 ownership. Thereafter, the annual changes in the assessed value
 153 of the property are subject to the limitations in subsections
 154 (1) and (2). For the purpose of this section, a change of
 155 ownership means any sale, foreclosure, or transfer of legal
 156 title or beneficial title in equity to any person, except ~~as~~
 157 ~~provided in this subsection. There is no change of ownership if:~~

158 1. Subsequent to the change or transfer, the same person
 159 is entitled to the homestead exemption as was previously
 160 entitled and:

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

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

165 c. The change or transfer is by means of an instrument in
 166 which the owner is listed as both grantor and grantee of the
 167 real property and one or more other individuals are additionally
 168 named as grantee. However, if any individual who is additionally

169 | named as a grantee applies for a homestead exemption on the
 170 | property, the application is ~~shall be~~ considered a change of
 171 | ownership; or

172 | d. The person is a lessee entitled to the homestead
 173 | exemption under s. 196.041(1).

174 | 2. Legal or equitable title is changed or transferred
 175 | between husband and wife, including a change or transfer to a
 176 | surviving spouse or a transfer due to a dissolution of marriage;

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

179 | 4. Upon the death of the owner, the transfer is between
 180 | the owner and another who is a permanent resident and who is
 181 | legally or naturally dependent upon the owner.

182 | (8) Property assessed under this section shall be assessed
 183 | at less than just value when the person who establishes a new
 184 | homestead has received a homestead exemption as of January 1 of
 185 | either of the 2 immediately preceding years. A person who
 186 | establishes a new homestead as of January 1, 2008, is entitled
 187 | to have the new homestead assessed at less than just value only
 188 | if that person received a homestead exemption on January 1,
 189 | 2007, and only if this subsection applies retroactive to January
 190 | 1, 2008. For purposes of this subsection, a husband and wife who
 191 | owned and both permanently resided on a previous homestead shall
 192 | each be considered to have received the homestead exemption even
 193 | though only the husband or the wife applied for the homestead
 194 | exemption on the previous homestead. The assessed value of the
 195 | newly established homestead shall be determined as provided in
 196 | this subsection.

CS/HB 7159

2013

197 (1) The property appraisers of the state shall, as soon as
198 practicable after March 1 of each year and on or before July 1
199 of that year, carefully consider all applications for assessment
200 under this subsection which have been filed in their respective
201 offices on or before March 1 of that year. If, upon
202 investigation, the property appraiser finds that the applicant
203 is entitled to assessment under this subsection, the property
204 appraiser shall make such entries upon the tax rolls of the
205 county as are necessary to allow the assessment. If, after due
206 consideration, the property appraiser finds that the applicant
207 is not entitled ~~under the law~~ to the assessment under this
208 subsection, the property appraiser shall immediately prepare
209 ~~make out~~ a notice of such disapproval, giving his or her reasons
210 therefor, and a copy of the notice must be served upon the
211 applicant by the property appraiser ~~either~~ by personal delivery
212 or by registered mail to the post office address given by the
213 applicant. The applicant may appeal the decision of the property
214 appraiser refusing to allow the assessment under this subsection
215 to the value adjustment board, and the board shall review the
216 application and evidence presented to the property appraiser
217 upon which the applicant based the claim and ~~shall~~ hear the
218 applicant in person or by agent on behalf of his or her right to
219 such assessment. Such appeal shall be heard by an attorney
220 special magistrate if the value adjustment board uses special
221 magistrates. The value adjustment board shall reverse the
222 decision of the property appraiser in the cause and grant
223 assessment under this subsection to the applicant if, in its
224 judgment, the applicant is entitled to ~~be granted~~ the assessment

225 or shall affirm the decision of the property appraiser. The
 226 action of the board is final in the cause unless the applicant,
 227 within 60 ~~45~~ days following the date of refusal of the
 228 application by the board, files in the circuit court of the
 229 county in which the homestead is located a proceeding against
 230 the property appraiser for a declaratory judgment as is provided
 231 under ~~by~~ chapter 86 or other appropriate proceeding. The failure
 232 of the taxpayer to appear before the property appraiser or value
 233 adjustment board or to file any paper other than the application
 234 as provided in this subsection does not constitute a ~~any~~ bar to
 235 or defense in the proceedings.

236 Section 5. Section 193.451, Florida Statutes, is amended
 237 to read:

238 193.451 Annual growing of agricultural crops, nonbearing
 239 fruit trees, bioproduction feedstocks, nursery stock;
 240 taxability.-

241 (1) Growing annual agricultural crops, nonbearing fruit
 242 trees, bioproduction feedstocks, and nursery stock, regardless
 243 of the growing methods, shall be considered as having no
 244 ascertainable value and shall not be taxable until they have
 245 reached maturity or a stage of marketability and have passed
 246 from the hands of the producer and/or are offered for sale. This
 247 section shall be construed liberally in favor of the taxpayer.

248 (2) Raw, annual, agricultural crops shall be considered to
 249 have no ascertainable value and shall not be taxable until such
 250 property is offered for sale to the consumer.

251 (3) Personal property leased or subleased by the
 252 Department of Agriculture and Consumer Services and utilized in

253 the inspection, grading, or classification of citrus fruit shall
 254 be deemed to have value for purposes of assessment for ad
 255 valorem property taxes no greater than its market value as
 256 salvage. It is the expressed intent of the Legislature that this
 257 subsection shall have retroactive application to December 31,
 258 2003.

259 (4) Personal property used in the inspection, storage, and
 260 growing of bioproduction feedstocks shall be deemed to have
 261 value for purposes of assessment for ad valorem property taxes
 262 no greater than its market value as salvage.

263 (5) The term:

264 (a) "Bioproduction byproduct" means incidental and
 265 extraneous materials and waste produced as a result of a
 266 bioproduction process.

267 (b) "Bioproduction feedstocks" means aquatic organisms
 268 such as aquatic plants and algae that are used as a source
 269 material for biochemical processes that result in the production
 270 of bioproduction products.

271 (c) "Bioproduction product" means higher value materials
 272 such as fuels and chemical compounds produced through a
 273 biochemical process from lower value organic matter.

274 Section 6. Subsection (5) and paragraph (c) of subsection
 275 (6) of section 193.461, Florida Statutes, is amended to read:

276 193.461 Agricultural lands; classification and assessment;
 277 mandated eradication or quarantine program.—

278 (5) For the purpose of this section, "agricultural
 279 purposes" includes, but is not limited to, horticulture;
 280 floriculture; viticulture; forestry; dairy; livestock; poultry;

281 | bee; pisciculture, when the land is used principally for the
 282 | production of tropical fish; aquaculture; sod farming; the
 283 | production of bioproduction feedstocks as defined in s.
 284 | 193.451(5)(b); and all forms of farm products as defined in s.
 285 | 823.14(3) and farm production.

286 | (6)

287 | (c)1. For purposes of the income methodology approach to
 288 | assessment of property used for agricultural purposes,
 289 | irrigation systems, including pumps and motors, physically
 290 | attached to the land shall be considered a part of the average
 291 | yields per acre and shall have no separately assessable
 292 | contributory value.

293 | 2. Litter containment structures located on producing
 294 | poultry farms and animal waste nutrient containment structures
 295 | located on producing dairy farms shall be assessed by the
 296 | methodology described in subparagraph 1.

297 | 3. Structures or improvements used in horticultural
 298 | production for frost or freeze protection, which structures or
 299 | improvements are consistent with the Department of Agriculture
 300 | and Consumer Services' interim measures or best management
 301 | practices adopted pursuant to s. 570.085 or s. 403.067(7)(c),
 302 | shall be assessed by the methodology described in subparagraph
 303 | 1.

304 | 4. Structures or improvements used in the production of
 305 | bioproduction feedstocks as defined in s. 193.451(5)(b) shall be
 306 | assessed by the methodology described in subparagraph 1.

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

309 that section, to read:

310 193.703 Reduction in assessment for living quarters of
311 parents or grandparents.—

312 (5) At the request of the property appraiser and by a
313 majority vote of the county governing body, a county may waive
314 the annual application requirement after the initial application
315 is filed and the reduction is granted. Notwithstanding such
316 waiver, an application is required if property granted a
317 reduction is sold or otherwise disposed of, the ownership
318 changes in any manner, the applicant for the reduction ceases to
319 use the property as his or her homestead, or the status of the
320 owner changes so as to change the use of the property qualifying
321 for the reduction pursuant to this section ~~If the owner of~~
322 ~~homestead property for which such a reduction in assessed value~~
323 ~~has been granted is found to have made any willfully false~~
324 ~~statement in the application for the reduction, the reduction~~
325 ~~shall be revoked, the owner is subject to a civil penalty of not~~
326 ~~more than \$1,000, and the owner shall be disqualified from~~
327 ~~receiving any such reduction for a period of 5 years.~~

328 (6) The property owner shall notify the property appraiser
329 when the property owner no longer qualifies for the reduction in
330 assessed value for living quarters of parents or grandparents,
331 and the previously excluded just value of such improvements as
332 of the first January 1 after the improvements were substantially
333 completed shall be added back to the assessed value of the
334 property.

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

337 entitled to a reduction in assessed value under this section was
338 granted such reduction, the property appraiser shall serve on
339 the owner a notice of intent to record in the public records of
340 the county a notice of tax lien against any property owned by
341 that person in the county, and that property must be identified
342 in the notice of tax lien. Any property that is owned by that
343 person and is situated in this state is subject to the taxes
344 exempted by the improper reduction, plus a penalty of 50 percent
345 of the unpaid taxes for each year and interest at a rate of 15
346 percent per annum. However, if a reduction is improperly granted
347 due to a clerical mistake or omission by the property appraiser,
348 the person who improperly received the reduction may not be
349 assessed a penalty or interest. Before such lien may be filed,
350 the owner must be given 30 days within which to pay the taxes,
351 penalties, and interest. Such lien is subject to s. 196.161(3).

352 Section 8. Subsection (4) of section 194.011, Florida
353 Statutes, is amended to read:

354 194.011 Assessment notice; objections to assessments.—

355 (4) (a) At least 15 days before the hearing the petitioner
356 shall provide to the property appraiser a list of evidence to be
357 presented at the hearing, together with copies of all
358 documentation to be considered by the value adjustment board and
359 a summary of evidence to be presented by witnesses.

360 (b) No later than 10 7 days before the hearing, if the
361 petitioner has provided the information required under paragraph
362 (a), and if requested in writing by the petitioner, the property
363 appraiser shall provide to the petitioner a list of evidence to
364 be presented at the hearing, together with copies of all

365 | documentation to be considered by the value adjustment board and
366 | a summary of evidence to be presented by witnesses.
367 | Documentation of evidence must include the property record cards
368 | for comparable property listed as evidence and a copy of the
369 | signed form on which the property appraiser reports, under s.
370 | 192.001(18), the adjustments made under s. 193.011(8). The
371 | evidence list must contain the property record card if provided
372 | by the clerk. Failure of the property appraiser to timely comply
373 | with the requirements of this paragraph shall result in the
374 | exclusion of the property appraiser's evidence from
375 | consideration by the value adjustment board, unless good cause
376 | is shown. The term "good cause" means circumstances beyond the
377 | property appraiser's control. If good cause is shown, the
378 | special magistrate shall reschedule the hearing. If the property
379 | appraiser fails to submit evidence to the petitioner in
380 | compliance with the timeline established in this paragraph and
381 | good cause for such failure has not been shown, the special
382 | magistrate may enter a recommendation in favor of the
383 | petitioner, if there is competent, substantial evidence of value
384 | in the record which cumulatively meets the criteria of s.
385 | 193.011 and professionally accepted appraisal practices. A
386 | property appraiser's request for information in the tax roll
387 | development process shall not be construed as a request for
388 | information in the challenge of a proposed assessment, and the
389 | taxpayer's failure to provide such information shall not be
390 | grounds for exclusion of evidence ~~a rescheduling of the hearing.~~
391 | (c) If it is relevant, rebuttal evidence may be submitted
392 | at the hearing by the petitioner and considered by the board for

393 | admission into evidence.

394 | Section 9. Subsection (1) of section 196.031, Florida
 395 | Statutes, is amended to read:

396 | 196.031 Exemption of homesteads.—

397 | (1) (a) A ~~Every~~ person who, on January 1, has the legal
 398 | title or beneficial title in equity to real property in this
 399 | state ~~and who resides thereon~~ and who in good faith makes the
 400 | property same his or her permanent residence, or the permanent
 401 | residence of another or others legally or naturally dependent
 402 | upon him or her ~~such person~~, is entitled to an exemption from
 403 | all taxation, except for assessments for special benefits, up to
 404 | the assessed valuation of \$25,000 on the residence and
 405 | contiguous real property, as defined in s. 6, Art. VII of the
 406 | State Constitution. Such title may be held by the entirety, or
 407 | jointly, or in common with others, and the exemption may be
 408 | apportioned among such of the owners as ~~shall~~ reside thereon, as
 409 | their respective interests ~~shall~~ appear. If only one of the
 410 | owners of an estate held by the entirety or held jointly with
 411 | the right of survivorship resides on the property, that owner is
 412 | allowed an exemption of up to the assessed valuation of \$25,000
 413 | on the residence and contiguous real property. However, an ~~no~~
 414 | ~~such~~ exemption of more than \$25,000 is not allowed to any one
 415 | person or on any one dwelling house, except that an exemption up
 416 | to the assessed valuation of \$25,000 may be allowed on each
 417 | apartment or mobile home occupied by a tenant-stockholder or
 418 | member of a cooperative corporation and on each condominium
 419 | parcel occupied by its owner. Except for owners of an estate
 420 | held by the entirety or held jointly with the right of

421 survivorship, the amount of the exemption may not exceed the
 422 proportionate assessed valuation of all owners who reside on the
 423 property. Before such exemption may be granted, the deed or
 424 instrument shall be recorded in the official records of the
 425 county in which the property is located. The property appraiser
 426 may request the applicant to provide additional ownership
 427 documents to establish title.

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

432 Section 10. Subsection (2) of section 196.075, Florida
 433 Statutes, as amended by section 1 of chapter 2012-57, Laws of
 434 Florida, is amended to read:

435 196.075 Additional homestead exemption for persons 65 and
 436 older.—

437 (2) In accordance with s. 6(d), Art. VII of the State
 438 Constitution, the board of county commissioners of any county or
 439 the governing authority of any municipality may adopt an
 440 ordinance to allow either or both of the following an additional
 441 homestead exemptions:

442 (a) Up to \$50,000 ~~Fifty-thousand dollars~~ for any person
 443 who has the legal or equitable title to real estate and
 444 maintains thereon the permanent residence of the owner, who has
 445 attained age 65, and whose household income does not exceed
 446 \$20,000; or

447 (b) The amount of the assessed value of the property for
 448 any person who has the legal or equitable title to real estate

449 with a just value less than \$250,000 and has maintained thereon
 450 the permanent residence of the owner for at least 25 years, who
 451 has attained age 65, and whose household income does not exceed
 452 the income limitation prescribed in paragraph (a), as calculated
 453 in subsection (3).

454 Section 11. Subsections (1) and (3) of section 196.082,
 455 Florida Statutes, are amended to read:

456 196.082 Discounts for disabled veterans.—

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

461 (a) The disability was combat-related;

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

464 (b)~~(e)~~ The veteran was honorably discharged upon
 465 separation from military service.

466 (3) To qualify for the discount granted under this
 467 section, an applicant must submit to the county property
 468 appraiser by March 1:

469 ~~(a) Proof of residency at the time of entering military~~
 470 ~~service;~~

471 (a)~~(b)~~ An official letter from the United States
 472 Department of Veterans Affairs which states the percentage of
 473 the veteran's service-connected disability and evidence that
 474 reasonably identifies the disability as combat-related;

475 (b)~~(e)~~ A copy of the veteran's honorable discharge; and

476 (c)~~(d)~~ Proof of age as of January 1 of the year to which

477 | the discount will apply.

478 |

479 | Any applicant who is qualified to receive a discount under this
 480 | section and who fails to file an application by March 1 may file
 481 | an application for the discount and may file, pursuant to s.
 482 | 194.011(3), a petition with the value adjustment board
 483 | requesting that the discount be granted. Such application and
 484 | petition shall be subject to the same procedures as for
 485 | exemptions set forth in s. 196.011(8).

486 | Section 12. Effective upon this act becoming a law and
 487 | applying retroactively to the 2013 tax roll, section 196.1978,
 488 | Florida Statutes, is amended to read:

489 | 196.1978 Affordable housing property exemption.—Property
 490 | used to provide affordable housing serving eligible persons as
 491 | defined by s. 159.603(7) and natural persons or families meeting
 492 | the extremely-low-income, very-low-income, low-income, or
 493 | moderate-income limits specified in s. 420.0004, which ~~property~~
 494 | is owned entirely by a nonprofit entity that is a corporation
 495 | not for profit, qualified as charitable under s. 501(c)(3) of
 496 | the Internal Revenue Code and in compliance with Rev. Proc. 96-
 497 | 32, 1996-1 C.B. 717, is or a Florida-based limited partnership,
 498 | ~~the sole general partner of which is a corporation not for~~
 499 | ~~profit which is qualified as charitable under s. 501(c)(3) of~~
 500 | ~~the Internal Revenue Code and which complies with Rev. Proc. 96-~~
 501 | ~~32, 1996-1 C.B. 717,~~ shall be considered property owned by an
 502 | exempt entity and used for a charitable purpose, and those
 503 | portions of the affordable housing property which provide
 504 | housing to natural persons or families classified as extremely

505 low income, very low income, low income, or moderate income
 506 under s. 420.0004 are ~~shall be~~ exempt from ad valorem taxation
 507 to the extent authorized in s. 196.196. All property identified
 508 in this section must ~~shall~~ comply with the criteria provided
 509 under s. 196.195 for determining ~~determination of~~ exempt status
 510 and to be applied by property appraisers on an annual basis ~~as~~
 511 ~~defined in s. 196.195~~. The Legislature intends that any property
 512 owned by a limited liability company ~~or limited partnership~~
 513 which is disregarded as an entity for federal income tax
 514 purposes pursuant to Treasury Regulation 301.7701-3(b)(1)(ii)
 515 ~~shall~~ be treated as owned by its sole member ~~or sole general~~
 516 ~~partner~~.

517 Section 13. Section 196.198, Florida Statutes, is amended
 518 to read:

519 196.198 Educational property exemption.—Educational
 520 institutions within this state and their property used by them
 521 or by any other exempt entity or educational institution
 522 exclusively for educational purposes are ~~shall be~~ exempt from
 523 taxation. Sheltered workshops providing rehabilitation and
 524 retraining of ~~disabled~~ individuals who have disabilities and
 525 exempted by a certificate under s. (d) of the federal Fair Labor
 526 Standards Act of 1938, as amended, are declared wholly
 527 educational in purpose and are exempt ~~shall be exempted~~ from
 528 certification, accreditation, and membership requirements set
 529 forth in s. 196.012. Those portions of property of college
 530 fraternities and sororities certified by the president of the
 531 college or university to the appropriate property appraiser as
 532 being essential to the educational process are ~~shall be~~ exempt

533 from ad valorem taxation. The use of property by public fairs
534 and expositions chartered by chapter 616 is presumed to be an
535 educational use of such property and is ~~shall be~~ exempt from ad
536 valorem taxation to the extent of such use. Property used
537 exclusively for educational purposes shall be deemed owned by an
538 educational institution if the entity owning 100 percent of the
539 educational institution is owned by the identical persons who
540 own the property, or if the entity owning 100 percent of the
541 educational institution and the entity owning the property are
542 owned by the identical natural persons. Land, buildings, and
543 other improvements to real property used exclusively for
544 educational purposes shall be deemed owned by an educational
545 institution if the entity owning 100 percent of the land is a
546 nonprofit entity and the land is used, under a ground lease or
547 other contractual arrangement, by an educational institution
548 that owns the buildings and other improvements to the real
549 property, is a nonprofit entity under s. 501(c)(3) of the
550 Internal Revenue Code, and provides education limited to
551 students in prekindergarten through grade 8. If legal title to
552 property is held by a governmental agency that leases the
553 property to a lessee, the property shall be deemed to be owned
554 by the governmental agency and used exclusively for educational
555 purposes if the governmental agency continues to use such
556 property exclusively for educational purposes pursuant to a
557 sublease or other contractual agreement with that lessee. If the
558 title to land is held by the trustee of an irrevocable inter
559 vivos trust and if the trust grantor owns 100 percent of the
560 entity that owns an educational institution that is using the

561 land exclusively for educational purposes, the land is deemed to
562 be property owned by the educational institution for purposes of
563 this exemption. Property owned by an educational institution
564 shall be deemed to be used for an educational purpose if the
565 institution has taken affirmative steps to prepare the property
566 for educational use. The term "affirmative steps" means
567 environmental or land use permitting activities, creation of
568 architectural plans or schematic drawings, land clearing or site
569 preparation, construction or renovation activities, or other
570 similar activities that demonstrate commitment of the property
571 to an educational use.

572 Section 14. Section 4 of chapter 2012-45, Laws of Florida,
573 is amended to read:

574 Section 4. The governing bodies of St. Lucie County and
575 Martin County shall enter into an interlocal agreement by ~~no~~
576 ~~later than~~ May 1, 2013, which must ~~shall~~ provide a financially
577 feasible plan for transfer of services, personnel, and public
578 infrastructure from St. Lucie County to Martin County. The
579 agreement must ~~shall~~ include compensation for the value of
580 infrastructure investments by St. Lucie County in the
581 transferred property minus depreciation, if any. ~~Upon the~~
582 Effective July 1, 2013 ~~date of this act~~, the total tax and
583 assessment revenue that would have been generated in fiscal year
584 2013-2014 by all St. Lucie County taxing authorities levying
585 taxes or assessments within the area transferred to Martin
586 County, except for taxes levied by school districts, less 10
587 percent shall be transmitted to St. Lucie County for
588 distribution to the county and all other affected taxing

CS/HB 7159

2013

589 | authorities. Thereafter, through fiscal year 2022-2023, the tax
590 | and assessment revenue amount that would have been generated by
591 | all St. Lucie County taxing authorities levying taxes or
592 | assessments in the transferred area for fiscal year 2013-2014
593 | shall serve as the base amount of tax and assessment revenue for
594 | further annual reductions of 10 percent of the base amount
595 | before annual distributions to ~~the~~ St. Lucie County through
596 | fiscal year 2022-2023. However, for any fiscal year through
597 | fiscal year 2022-2023, if ~~when~~ the total taxes and assessments
598 | collected within the transferred area exceed the base amount by
599 | more than 3 percent, St. Lucie County shall receive the same
600 | percentage distribution from the tax and assessment revenue that
601 | exceeds the base amount by more than 3 percent as they will
602 | receive from the base amount. All distributions to St. Lucie
603 | County shall occur within 30 days after the beginning of each
604 | calendar year.

605 | Section 15. Except as otherwise expressly provided in this
606 | act and except for this section, which shall take effect upon
607 | this act becoming a law, this act shall take effect July 1,
608 | 2013.