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LEGISLATIVE ACTION

Senate	.	House
Comm: WD	.	
04/24/2014	.	
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The Committee on Appropriations (Hays) recommended the following:

Senate Amendment (with title amendment)

Before line 211

insert:

Section 1. Section 196.1955, Florida Statutes, is created to read:

196.1955 Preparing property for educational, literary, scientific, religious, or charitable use.—

(1) Property owned by an exempt organization is used for an exempt purpose if the owner has taken affirmative steps to



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11 prepare the property for an exempt educational, literary,
12 scientific, religious, or charitable use and no portion of the
13 property is being used for a nonexempt purpose. The term
14 "affirmative steps" means environmental or land use permitting
15 activities, creation of architectural plans or schematic
16 drawings, land clearing or site preparation, construction or
17 renovation activities, or other similar activities that
18 demonstrate a commitment to prepare the property for an exempt
19 use.

20 (2) If property owned by an organization granted an
21 exemption under this section is transferred for a purpose other
22 than an exempt use; is transferred for a purpose other than for
23 directly providing affordable homeownership or rental housing to
24 persons or families defined as extremely-low-income persons,
25 very-low-income persons, low-income persons, or moderate-income
26 persons under s. 420.0004; or is not in actual exempt use within
27 5 years after the date the organization is granted an exemption,
28 the property appraiser making such determination shall serve
29 upon the organization that received the exemption a notice of
30 intent to record in the public records of the county a notice of
31 tax lien against any property owned by that organization in the
32 county, and such property must be identified in the notice of
33 tax lien. The organization owning such property is subject to
34 the taxes otherwise due and owing as a result of the failure to
35 use the property in an exempt manner plus 15 percent interest
36 per annum.

37 (a) Upon filing, the lien attaches to any property
38 identified in the notice of tax lien owned by the organization
39 that received the exemption. If the organization no longer owns



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40 property in the county but owns property in any other county in
41 the state, the property appraiser shall record in each such
42 county a notice of tax lien identifying the property owned by
43 the organization in each respective county, which shall become a
44 lien against the identified property.

45 (b) Before such lien may be filed, the organization so
46 notified must be given 30 days to pay the taxes and interest.

47 (c) If an exemption is improperly granted as a result of a
48 clerical error or an omission by the property appraiser, the
49 organization improperly receiving the exemption may not be
50 assessed interest.

51 (d) The 5-year limitation specified in this subsection may
52 be extended if the holder of the exemption continues to take
53 affirmative steps to develop the property for the purposes
54 specified in this subsection.

55 (e) This subsection does not apply to property owned by an
56 exempt organization and used for educational or religious
57 purposes as specified in subsection (1).

58
59 ===== T I T L E A M E N D M E N T =====

60 And the title is amended as follows:

61 Delete line 2

62 and insert:

63 An act relating to charities; creating s. 196.1955,
64 F.S.; consolidating provisions relating to obtaining
65 an ad valorem exemption for property owned by an
66 exempt organization, including the requirement that
67 the owner of an exempt organization take affirmative
68 steps to demonstrate an exempt use; authorizing the



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69 property appraiser to serve a notice of tax lien on
70 exempt property that is not in actual exempt use after
71 a certain time; providing that the lien attaches to
72 any property owned by the organization identified in
73 the notice of lien; providing an exception for certain
74 property; amending s. 212.08,