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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/23/2017	.	
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The Committee on Judiciary (Articles) recommended the following:

**Senate Amendment (with title amendment)**

Delete lines 71 - 546

and insert:

Section 2. Subsection (10) of section 193.155, Florida Statutes, is amended to read:

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



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12 apply.

13 (10) (a) If the property appraiser determines that for any  
14 year or years within the prior 10 years a person who was not  
15 entitled to the homestead property assessment limitation granted  
16 under this section was granted the homestead property assessment  
17 limitation, the property appraiser making such determination  
18 shall serve upon the owner a notice of intent to record in the  
19 public records of the county a notice of tax lien against any  
20 property owned by that person in the county, and such property  
21 must be identified in the notice of tax lien. Such property that  
22 is situated in this state is subject to the unpaid taxes, plus a  
23 penalty of 50 percent of the unpaid taxes for each year and 15  
24 percent interest per annum. However, when a person entitled to  
25 exemption pursuant to s. 196.031 inadvertently receives the  
26 limitation pursuant to this section following a change of  
27 ownership, the assessment of such property must be corrected as  
28 provided in paragraph (9) (a), and the person need not pay the  
29 unpaid taxes, penalties, or interest. The property appraiser  
30 shall waive the unpaid penalties and interest if the property  
31 appraiser determines that the person qualified for the property  
32 assessment limitation at the time the application was filed; the  
33 person acted in good faith; and, other than the improperly  
34 received tax savings, the person did not receive any additional  
35 financial benefit, such as rental payments or other income. The  
36 property appraiser may not waive penalty or interest if the  
37 person claimed a homestead-related exemption, limitation, or  
38 reduction on another property.

39 (b) If the property appraiser improperly grants the  
40 property assessment limitation as a result of a clerical mistake



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41 or an omission, the person or entity improperly receiving the  
42 property assessment limitation may not be assessed a penalty or  
43 interest.

44 (c) Before a lien may be filed, the person or entity so  
45 notified must be given 30 days to pay the taxes and any  
46 applicable penalties and interest. ~~If the property appraiser~~  
47 ~~improperly grants the property assessment limitation as a result~~  
48 ~~of a clerical mistake or an omission, the person or entity~~  
49 ~~improperly receiving the property assessment limitation may not~~  
50 ~~be assessed a penalty or interest.~~

51 Section 3. Subsection (7) of section 193.703, Florida  
52 Statutes, is amended to read:

53 193.703 Reduction in assessment for living quarters of  
54 parents or grandparents.—

55 (7) (a) If the property appraiser determines that for any  
56 year within the previous 10 years a property owner who was not  
57 entitled to a reduction in assessed value under this section was  
58 granted such reduction, the property appraiser shall serve on  
59 the owner a notice of intent to record in the public records of  
60 the county a notice of tax lien against any property owned by  
61 that person in the county, and that property must be identified  
62 in the notice of tax lien. Any property that is owned by that  
63 person and is situated in this state is subject to the taxes  
64 exempted by the improper reduction, plus a penalty of 50 percent  
65 of the unpaid taxes for each year and interest at a rate of 15  
66 percent per annum. The property appraiser shall waive the unpaid  
67 penalties and interest if the property appraiser determines that  
68 the person qualified for the reduction at the time the  
69 application was filed; the person acted in good faith; and,



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70 other than the improperly received tax savings, the person did  
71 not receive any additional financial benefit, such as rental  
72 payments or other income. The property appraiser may not waive  
73 penalty or interest if the person claimed a homestead-related  
74 exemption, limitation, or reduction on another property.

75 (b) However, if a reduction is improperly granted due to a  
76 clerical mistake or an omission by the property appraiser, the  
77 person who improperly received the reduction may not be assessed  
78 a penalty or interest.

79 (c) Before such lien may be filed, the owner must be given  
80 30 days within which to pay the taxes, penalties, and interest.  
81 Such lien is subject to s. 196.161(3).

82 Section 4. Paragraph (d) of subsection (3) of section  
83 194.011, Florida Statutes, is amended to read:

84 194.011 Assessment notice; objections to assessments.—

85 (3) A petition to the value adjustment board must be in  
86 substantially the form prescribed by the department.  
87 Notwithstanding s. 195.022, a county officer may not refuse to  
88 accept a form provided by the department for this purpose if the  
89 taxpayer chooses to use it. A petition to the value adjustment  
90 board must be signed by the taxpayer or be accompanied at the  
91 time of filing by the taxpayer's written authorization or power  
92 of attorney, unless the person filing the petition is listed in  
93 s. 194.034(1)(a). A person listed in s. 194.034(1)(a) may file a  
94 petition with a value adjustment board without the taxpayer's  
95 signature or written authorization by certifying under penalty  
96 of perjury that he or she has authorization to file the petition  
97 on behalf of the taxpayer. If a taxpayer notifies the value  
98 adjustment board that a petition has been filed for the



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99 taxpayer's property without his or her consent, the value  
100 adjustment board may require the person filing the petition to  
101 provide written authorization from the taxpayer authorizing the  
102 person to proceed with the appeal before a hearing is held. If  
103 the value adjustment board finds that a person listed in s.  
104 194.034(1) (a) willfully and knowingly filed a petition that was  
105 not authorized by the taxpayer, the value adjustment board shall  
106 require such person to provide the taxpayer's written  
107 authorization for representation to the value adjustment board  
108 clerk before any petition filed by that person is heard, for 1  
109 year after imposition of such requirement by the value  
110 adjustment board. A power of attorney or written authorization  
111 is valid for 1 assessment year, and a new power of attorney or  
112 written authorization by the taxpayer is required for each  
113 subsequent assessment year. A petition shall also describe the  
114 property by parcel number and shall be filed as follows:

115 (d) The petition may be filed, as to valuation issues, at  
116 any time during the taxable year on or before the 25th day  
117 following the mailing of notice by the property appraiser as  
118 provided in subsection (1). With respect to an issue involving  
119 the denial of an exemption, an agricultural or high-water  
120 recharge classification application, an application for  
121 classification as historic property used for commercial or  
122 certain nonprofit purposes, or a deferral, the petition must be  
123 filed at any time during the taxable year on or before the 30th  
124 day following the mailing of the notice by the property  
125 appraiser under s. 193.461, s. 193.503, s. 193.625, s. 196.173,  
126 or s. 196.193 or notice by the tax collector under s. 197.2425.  
127 Upon a showing of extenuating circumstances demonstrating to the



128 value adjustment board that the petitioner was unable to file a  
129 petition in a timely manner, the petitioner may file a petition  
130 up to 60 days after the deadline; however, the value adjustment  
131 board is not required to delay proceedings for the 60-day  
132 timeframe and no late petition is authorized after the value  
133 adjustment board has concluded its review of petitions.

134 Section 5. Paragraph (a) of subsection (2) of section  
135 194.032, Florida Statutes, is amended to read:

136 194.032 Hearing purposes; timetable.—

137 (2) (a) The clerk of the governing body of the county shall  
138 prepare a schedule of appearances before the board based on  
139 petitions timely filed with him or her. The clerk shall notify  
140 each petitioner of the scheduled time of his or her appearance  
141 at least 25 calendar days before the day of the scheduled  
142 appearance. The notice must indicate whether the petition has  
143 been scheduled to be heard at a particular time or during a  
144 block of time. If the petition has been scheduled to be heard  
145 within a block of time, the beginning and ending of that block  
146 of time must be indicated on the notice; however, as provided in  
147 paragraph (b), a petitioner may not be required to wait for more  
148 than a reasonable time, not to exceed 2 hours, after the  
149 beginning of the block of time. The property appraiser must  
150 provide a copy of the property record card containing  
151 information relevant to the computation of the current  
152 assessment, with confidential information redacted, to the  
153 petitioner upon receipt of the petition from the clerk  
154 regardless of whether the petitioner initiates evidence  
155 exchange, unless the property record card is available online  
156 from the property appraiser, in which case the property



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157 appraiser must notify the petitioner that the property record  
158 card is available online. The petitioner and the property  
159 appraiser may each reschedule the hearing a single time for good  
160 cause. As used in this paragraph, the term "good cause" means  
161 circumstances beyond the control of the person seeking to  
162 reschedule the hearing which reasonably prevent the party from  
163 having adequate representation at the hearing. However, the term  
164 does not include being scheduled for two separate hearings in  
165 different jurisdictions at the same time or date, unless the  
166 hearings involve the same petitioner or the property appraiser  
167 and petitioner agree to reschedule the hearing. Before the  
168 commencement of hearings for the value adjustment board roll  
169 year, the property appraiser and the individual, agent, or legal  
170 entity that signed the petition may identify up to 10 business  
171 days per roll year in which they are unavailable for hearings.  
172 If the hearing is rescheduled by the petitioner or the property  
173 appraiser, the clerk shall notify the petitioner of the  
174 rescheduled time of his or her appearance at least 15 calendar  
175 days before the day of the rescheduled appearance, unless this  
176 notice is waived by both parties.

177 Section 6. Subsection (1) of section 194.035, Florida  
178 Statutes, is amended to read:

179 194.035 Special magistrates; property evaluators.—

180 (1) In counties having a population of more than 75,000,  
181 the board shall appoint special magistrates for the purpose of  
182 taking testimony and making recommendations to the board, which  
183 recommendations the board may act upon without further hearing.  
184 These special magistrates may not be elected or appointed  
185 officials or employees of the county but shall be selected from



186 a list of those qualified individuals who are willing to serve  
187 as special magistrates. Employees and elected or appointed  
188 officials of a taxing jurisdiction or of the state may not serve  
189 as special magistrates. The clerk of the board shall annually  
190 notify such individuals or their professional associations to  
191 make known to them that opportunities to serve as special  
192 magistrates exist. The Department of Revenue shall provide a  
193 list of qualified special magistrates to any county with a  
194 population of 75,000 or less. Subject to appropriation, the  
195 department shall reimburse counties with a population of 75,000  
196 or less for payments made to special magistrates appointed for  
197 the purpose of taking testimony and making recommendations to  
198 the value adjustment board pursuant to this section. The  
199 department shall establish a reasonable range for payments per  
200 case to special magistrates based on such payments in other  
201 counties. Requests for reimbursement of payments outside this  
202 range shall be justified by the county. If the total of all  
203 requests for reimbursement in any year exceeds the amount  
204 available pursuant to this section, payments to all counties  
205 shall be prorated accordingly. If a county having a population  
206 less than 75,000 does not appoint a special magistrate to hear  
207 each petition, the person or persons designated to hear  
208 petitions before the value adjustment board or the attorney  
209 appointed to advise the value adjustment board shall attend the  
210 training provided pursuant to subsection (3), regardless of  
211 whether the person would otherwise be required to attend, but  
212 shall not be required to pay the tuition fee specified in  
213 subsection (3). A special magistrate appointed to hear issues of  
214 exemptions, classifications, and determinations that a change of





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215 ownership, a change of ownership or control, or a qualifying  
216 improvement has occurred shall be a member of The Florida Bar  
217 with no less than 5 years' experience in the area of ad valorem  
218 taxation. A special magistrate appointed to hear issues  
219 regarding the valuation of real estate shall be a state  
220 certified real estate appraiser with not less than 5 years'  
221 experience in real property valuation. A special magistrate  
222 appointed to hear issues regarding the valuation of tangible  
223 personal property shall be a designated member of a nationally  
224 recognized appraiser's organization with not less than 5 years'  
225 experience in tangible personal property valuation. A special  
226 magistrate need not be a resident of the county in which he or  
227 she serves. A special magistrate may not represent a person  
228 before the board in any tax year during which he or she has  
229 served that board as a special magistrate. An appraisal  
230 performed by a special magistrate may not be submitted as  
231 evidence to the value adjustment board in any roll year during  
232 which he or she has served that board as a special magistrate.  
233 Before appointing a special magistrate, a value adjustment board  
234 shall verify the special magistrate's qualifications. The value  
235 adjustment board shall ensure that the selection of special  
236 magistrates is based solely upon the experience and  
237 qualifications of the special magistrate and is not influenced  
238 by the property appraiser. The special magistrate shall  
239 accurately and completely preserve all testimony and, in making  
240 recommendations to the value adjustment board, shall include  
241 proposed findings of fact, conclusions of law, and reasons for  
242 upholding or overturning the determination of the property  
243 appraiser. The expense of hearings before magistrates and any



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244 compensation of special magistrates shall be borne three-fifths  
245 by the board of county commissioners and two-fifths by the  
246 school board. When appointing special magistrates or when  
247 scheduling special magistrates for specific hearings, the board,  
248 the board attorney, and the board clerk may not consider the  
249 dollar amount or percentage of any assessment reductions  
250 recommended by any special magistrate in the current year or in  
251 any previous year.

252 Section 7. Paragraph (a) of subsection (9) of section  
253 196.011, Florida Statutes, is amended to read:

254 196.011 Annual application required for exemption.—

255 (9) (a) A county may, at the request of the property  
256 appraiser and by a majority vote of its governing body, waive  
257 the requirement that an annual application or statement be made  
258 for exemption of property within the county after an initial  
259 application is made and the exemption granted. The waiver under  
260 this subsection of the annual application or statement  
261 requirement applies to all exemptions under this chapter except  
262 the exemption under s. 196.1995. Notwithstanding such waiver,  
263 refiling of an application or statement shall be required when  
264 any property granted an exemption is sold or otherwise disposed  
265 of, when the ownership changes in any manner, when the applicant  
266 for homestead exemption ceases to use the property as his or her  
267 homestead, or when the status of the owner changes so as to  
268 change the exempt status of the property. In its deliberations  
269 on whether to waive the annual application or statement  
270 requirement, the governing body shall consider the possibility  
271 of fraudulent exemption claims which may occur due to the waiver  
272 of the annual application requirement. The owner of any property



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273 granted an exemption who is not required to file an annual  
274 application or statement shall notify the property appraiser  
275 promptly whenever the use of the property or the status or  
276 condition of the owner changes so as to change the exempt status  
277 of the property. If any property owner fails to so notify the  
278 property appraiser and the property appraiser determines that  
279 for any year within the prior 10 years the owner was not  
280 entitled to receive such exemption, the owner of the property is  
281 subject to the taxes exempted as a result of such failure plus  
282 15 percent interest per annum and a penalty of 50 percent of the  
283 taxes exempted. Except for homestead exemptions controlled by s.  
284 196.161, the property appraiser making such determination shall  
285 record in the public records of the county a notice of tax lien  
286 against any property owned by that person or entity in the  
287 county, and such property must be identified in the notice of  
288 tax lien. Such property is subject to the payment of all taxes  
289 and penalties. Such lien when filed shall attach to any  
290 property, identified in the notice of tax lien, owned by the  
291 person who illegally or improperly received the exemption. If  
292 such person no longer owns property in that county but owns  
293 property in some other county or counties in the state, the  
294 property appraiser shall record a notice of tax lien in such  
295 other county or counties, identifying the property owned by such  
296 person or entity in such county or counties, and it shall become  
297 a lien against such property in such county or counties. The  
298 property appraiser shall waive the unpaid penalties and interest  
299 if the property appraiser determines that the person qualified  
300 for the exemption at the time the application was filed; the  
301 person acted in good faith; and, other than the improperly



302 received tax savings, the person did not receive any additional  
303 financial benefit, such as rental payments or other income. The  
304 property appraiser may not waive penalty or interest if the  
305 person claimed a similar exemption, limitation, or reduction on  
306 another property, such as two homestead-related exemptions.

307 Section 8. Subsections (5) and (7) of section 196.012,  
308 Florida Statutes, are amended to read:

309 196.012 Definitions.—For the purpose of this chapter, the  
310 following terms are defined as follows, except where the context  
311 clearly indicates otherwise:

312 (5) "Educational institution" means a federal, state,  
313 parochial, church, or private school, college, or university  
314 conducting regular classes and courses of study required for  
315 eligibility to certification by, accreditation to, or membership  
316 in the State Department of Education of Florida, Southern  
317 Association of Colleges and Schools, or the Florida Council of  
318 Independent Schools; a nonprofit private school the principal  
319 activity of which is conducting regular classes and courses of  
320 study accepted for continuing postgraduate dental education  
321 credit by a board of the Division of Medical Quality Assurance;  
322 educational direct-support organizations created pursuant to ss.  
323 1001.24, 1004.28, and 1004.70; a nonprofit entity that issues  
324 industry certifications identified by the Chancellor of Career  
325 and Adult Education as being eligible for workforce education  
326 funding per approval by the State Board of Education pursuant to  
327 s. 1008.44 or its successor; a nonprofit entity that has entered  
328 into statewide articulation agreements with the State Board of  
329 Education for articulation of postsecondary credit for related  
330 degrees for approved industry certifications; facilities located



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331 on the property of eligible entities which will become owned by  
332 those entities on a date certain; and institutions of higher  
333 education, as defined under and participating in the Higher  
334 Educational Facilities Financing Act.

335 (7) "Charitable purpose" means a function or service that  
336 ~~which~~ is of such a community service that its discontinuance  
337 could legally result in the allocation of public funds for the  
338 continuance of the function or service. It is not necessary that  
339 public funds be allocated for such function or service but only  
340 that any such allocation would be legal. If a nonprofit entity  
341 receives a determination from the Internal Revenue Service that  
342 it is exempt from federal income tax under s. 501(a) of the  
343 Internal Revenue Code as an organization described in s.  
344 501(c)(3) of that code, a rebuttable presumption of charitable  
345 purpose exists for purposes of this chapter. The presumption may  
346 be rebutted by the property appraiser with clear and convincing  
347 evidence.

348 Section 9. Subsection (9) of section 196.075, Florida  
349 Statutes, is amended to read:

350 196.075 Additional homestead exemption for persons 65 and  
351 older.—

352 (9) (a) If the property appraiser determines that for any  
353 year within the immediately previous 10 years a person who was  
354 not entitled to the additional homestead exemption under this  
355 section was granted such an exemption, the property appraiser  
356 shall serve upon the owner a notice of intent to record in the  
357 public records of the county a notice of tax lien against any  
358 property owned by that person in the county, and that property  
359 must be identified in the notice of tax lien. Any property that



360 is owned by the taxpayer and is situated in this state is  
361 subject to the taxes exempted by the improper homestead  
362 exemption, plus a penalty of 50 percent of the unpaid taxes for  
363 each year and interest at a rate of 15 percent per annum. The  
364 property appraiser shall waive the unpaid penalties and interest  
365 if the property appraiser determines that the person qualified  
366 for the exemption at the time the application was filed; the  
367 person acted in good faith; and, other than the improperly  
368 received tax savings, the person did not receive any additional  
369 financial benefit, such as rental payments or other income. The  
370 property appraiser may not waive penalty or interest if the  
371 person claimed a homestead-related exemption, limitation, or  
372 reduction on another property.

373 (b) However, if such an exemption is improperly granted as  
374 a result of a clerical mistake or an omission by the property  
375 appraiser, the person who improperly received the exemption may  
376 not be assessed a penalty and interest.

377 (c) Before any such lien may be filed, the owner must be  
378 given 30 days within which to pay the taxes, penalties, and  
379 interest. Such a lien is subject to the procedures and  
380 provisions set forth in s. 196.161(3).

381 Section 10. Subsection (4) of section 196.183, Florida  
382 Statutes, is amended to read:

383 196.183 Exemption for tangible personal property.—

384 (4) Owners of property ~~previously~~ assessed by the property  
385 appraiser without a return being filed may, at the option of the  
386 property appraiser, qualify for the exemption under this section  
387 without filing an initial return.

388 Section 11. Section 196.198, Florida Statutes, is amended



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389 to read:

390 196.198 Educational property exemption.—Educational  
391 institutions within this state and their property used by them  
392 or by any other exempt entity or educational institution  
393 predominantly or exclusively for educational purposes are exempt  
394 from taxation in proportion to the extent of the exempt use of  
395 property, as defined in s. 196.012. Sheltered workshops  
396 providing rehabilitation and retraining of individuals who have  
397 disabilities and exempted by a certificate under s. (d) of the  
398 federal Fair Labor Standards Act of 1938, as amended, are  
399 declared wholly educational in purpose and are exempt from  
400 certification, accreditation, and membership requirements set  
401 forth in s. 196.012. Those portions of property of college  
402 fraternities and sororities certified by the president of the  
403 college or university to the appropriate property appraiser as  
404 being essential to the educational process are exempt from ad  
405 valorem taxation. The use of property by public fairs and  
406 expositions chartered by chapter 616 is presumed to be an  
407 educational use of such property and is exempt from ad valorem  
408 taxation to the extent of such use. Property used exclusively  
409 for educational purposes shall be deemed owned by an educational  
410 institution if the entity owning 100 percent of the educational  
411 institution is owned by the identical persons who own the  
412 property, or if the entity owning 100 percent of the educational  
413 institution and the entity owning the property are owned by the  
414 identical natural persons. Land, buildings, and other  
415 improvements to real property used exclusively for educational  
416 purposes shall be deemed owned by an educational institution if  
417 the entity owning 100 percent of the land is a nonprofit entity



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418 and the land is used, under a ground lease or other contractual  
419 arrangement, by an educational institution that owns the  
420 buildings and other improvements to the real property, is a  
421 nonprofit entity under s. 501(c)(3) of the Internal Revenue  
422 Code, and provides education limited to students in  
423 prekindergarten through grade 8. If legal title to property is  
424 held by a governmental agency that leases the property to a  
425 lessee, the property shall be deemed to be owned by the  
426 governmental agency and used exclusively for educational  
427 purposes if the governmental agency continues to use such  
428 property exclusively for educational purposes pursuant to a  
429 sublease or other contractual agreement with that lessee. If the  
430 title to land is held by the trustee of an irrevocable inter  
431 vivos trust and if the trust grantor owns 100 percent of the  
432 entity that owns an educational institution that is using the  
433 land exclusively for educational purposes, the land is deemed to  
434 be property owned by the educational institution for purposes of  
435 this exemption. Property owned by an educational institution  
436 shall be deemed to be used for an educational purpose if the  
437 institution has taken affirmative steps to prepare the property  
438 for educational use. The term "affirmative steps" means  
439 environmental or land use permitting activities, creation of  
440 architectural plans or schematic drawings, land clearing or site  
441 preparation, construction or renovation activities, or other  
442 similar activities that demonstrate commitment of the property  
443 to an educational use.

444 Section 12. Subsection (1) of section 196.202, Florida  
445 Statutes, is amended to read:

446 196.202 Property of widows, widowers, blind persons, and





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447 persons totally and permanently disabled.-

448 (1) Property to the value of \$5,000 ~~\$500~~ of every widow,  
449 widower, blind person, or totally and permanently disabled  
450 person who is a bona fide resident of this state is exempt from  
451 taxation. As used in this section, the term "totally and  
452 permanently disabled person" means a person who is currently  
453 certified by a physician licensed in this state, by the United  
454 States Department of Veterans Affairs or its predecessor, or by  
455 the Social Security Administration to be totally and permanently  
456 disabled.

457  
458 ===== T I T L E A M E N D M E N T =====

459 And the title is amended as follows:

460 Delete lines 5 - 39

461 and insert:

462 claiming adverse possession; amending ss. 193.155,  
463 193.703, 196.011, and 196.075, F.S.; providing  
464 criteria under which a property appraiser must waive  
465 unpaid penalties and interest for improper nonpayment  
466 or reduction payment of ad valorem taxes by certain  
467 property owners claiming a homestead exemption;  
468 prohibiting such waiver under certain circumstances;  
469 amending s. 194.011, F.S.; authorizing petitioners,  
470 upon a certain showing of extenuating circumstances,  
471 to file petitions with value adjustment boards within  
472 a specified timeframe after certain deadlines, subject  
473 to certain limitations; amending s. 194.032, F.S.;

474 providing construction relating to the rescheduling of  
475 certain hearings for good cause; authorizing property



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476 appraisers and certain entities to identify a  
477 specified number of days per roll year in which they  
478 are unavailable for hearings; amending s. 194.035,  
479 F.S.; specifying the circumstances under which a  
480 special magistrate's appraisal may not be submitted as  
481 evidence to a value adjustment board; 196.012, F.S.;  
482 redefining the terms "educational institution" and  
483 "charitable purpose"; amending s. 196.183, F.S.;  
484 providing that property owners assessed, rather than  
485 previously assessed, by property appraisers without a  
486 certain return filed may qualify for an exemption for  
487 tangible personal property under certain  
488 circumstances; amending s. 196.198, F.S.; revising a  
489 tax exemption for educational institutions to provide  
490 that property used predominantly for educational  
491 purposes is exempt from taxation in proportion to the  
492 extent of such use; amending s. 196.202, F.S.;  
493 revising the value of property of widows, widowers,  
494 blind persons, and persons totally and permanently  
495 disabled which is exempt from taxation; amending s.  
496 200.069, F.S.;