

By Senator Garcia

36-01289-17

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1 A bill to be entitled
2 An act relating to an ad valorem tax exemption for
3 historic condominiums and cooperatives; amending s.
4 196.1961, F.S.; expanding an ad valorem tax exemption
5 for certain historic property to include historic
6 condominiums and cooperatives; providing an exception
7 from the criterion that property under the exemption
8 be regularly open to the public; providing an
9 effective date.

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11 Be It Enacted by the Legislature of the State of Florida:

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13 Section 1. Section 196.1961, Florida Statutes, is amended
14 to read:

15 196.1961 Exemption for historic condominiums and
16 cooperatives and historic property used for certain commercial
17 or nonprofit purposes.—

18 (1) Pursuant to s. 3, Art. VII of the State Constitution,
19 the board of county commissioners of any county or the governing
20 authority of any municipality may adopt an ordinance to allow an
21 ad valorem tax exemption of up to 50 percent of the assessed
22 value of property which meets all of the following criteria:

23 (a) The property must be a condominium or cooperative, used
24 for commercial purposes, or used by a not-for-profit
25 organization under s. 501(c)(3) or (6) of the Internal Revenue
26 Code of 1986.

27 (b) The property must be listed in the National Register of
28 Historic Places, as defined in s. 267.021; or must be a
29 contributing property to a National Register Historic District;
30 or must be designated as a historic property or as a
31 contributing property to a historic district, under the terms of
32 a local preservation ordinance.

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33 (c) The property must be regularly open to the public if it
34 is used for commercial purposes or used by a not-for-profit
35 organization.

36 (2) As used in this section, "regularly open to the public"
37 means that there are regular hours when the public may visit to
38 observe the historically significant aspects of the building.
39 This means a minimum of 40 hours per week, for 45 weeks per
40 year, or an equivalent of 1,800 hours per year. A fee may be
41 charged to the public; however, it must be comparable with other
42 entrance fees in the immediate geographic locale.

43 (3) The board of county commissioners or municipal
44 governing authority shall notify the property appraiser of the
45 adoption of such ordinance no later than December 1 of the year
46 prior to the year the exemption will take effect. If the
47 exemption is granted only for a specified period or the
48 ordinance is repealed, the board of county commissioners or
49 municipal governing authority shall notify the property
50 appraiser no later than December 1 of the year prior to the year
51 the exemption expires. The ordinance must specify that the
52 exemption shall apply only to taxes levied by the unit of
53 government granting the exemption. The exemption does not apply,
54 however, to taxes levied for the payment of bonds or to taxes
55 authorized by a vote of the electors pursuant to s. 9(b) or s.
56 12, Art. VII of the State Constitution.

57 (4) Only those portions of the property used predominantly
58 for the purposes specified in paragraph (1)(a) shall be exempt.
59 In no event shall an incidental use of property qualify such
60 property for an exemption or impair the exemption of an
61 otherwise exempt property.

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62 (5) In order to retain the exemption, the historic
63 character of the property must be maintained in good repair and
64 condition to the extent necessary to preserve the historic value
65 and significance of the property.

66 Section 2. This act shall take effect July 1, 2017.