

Amendment No.

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	_____	(Y/N)
ADOPTED AS AMENDED	_____	(Y/N)
ADOPTED W/O OBJECTION	_____	(Y/N)
FAILED TO ADOPT	_____	(Y/N)
WITHDRAWN	_____	(Y/N)
OTHER		

1 Committee/Subcommittee hearing bill: Local, Federal & Veterans
 2 Affairs Subcommittee

3 Representative Rodriguez, A. offered the following:

4

5 **Amendment (with title amendment)**

6 Remove everything after the enacting clause and insert:

7 Section 1. Section 193.019, Florida Statutes, is created
 8 to read:

9 193.019 Assessment of property with restrictive covenants

10 .-

11 (1) If a county or municipal government records in the
 12 public record an agreement with a property owner, which
 13 agreement contains a restrictive covenant running with the land
 14 for a term of at least 20 years, stating that the property will
 15 be used to provide affordable housing to extremely-low-income,
 16 very-low-income, low-income, or moderate income persons as

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17 defined in s. 420.004 or workforce housing as defined in s.
18 420.5095(3), the property appraiser shall consider the terms of
19 the restrictive covenant, including any resale restriction and
20 recorded amendments to the original recorded covenant, and the
21 factors listed in s. 193.011, when arriving at just value.

22 (2) The county or municipal government entering into
23 such agreements shall provide the property appraiser with a list
24 of all agreements entered into for the calendar year no later
25 than January 10 of each year.

26 Section 2. Subsection (4) of section 196.183, Florida
27 Statutes, is amended to read:

28 196.183 Exemption for tangible personal property.—

29 (4) Owners of property ~~previously~~ assessed by the property
30 appraiser without a return being filed may, at the option of the
31 property appraiser, qualify for the exemption under this section
32 without filing an initial return.

33 Section 3. Subsection (1) of section 196.1975, Florida
34 Statutes, are amended to read:

35 196.1975 Exemption for property used by nonprofit homes
36 for the aged.—Nonprofit homes for the aged are exempt to the
37 extent that they meet the following criteria:

38 (1) The applicant must be:

39 (a) A corporation not for profit pursuant to chapter 617;

40 (b) A Florida limited partnership, the sole general partner
41 of which is either a corporation not for profit pursuant to

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42 chapter 617 or a Florida limited liability company, the sole
43 member of which is a corporation not for profit pursuant to
44 chapter 617.~~and~~

45
46 The corporation not for profit must have been exempt as of
47 January 1 of the year for which exemption from ad valorem
48 property taxes is requested from federal income taxation by
49 having qualified as an exempt charitable organization under the
50 provisions of s. 501(c)(3) of the Internal Revenue Code of 1954
51 or of the corresponding section of a subsequently enacted
52 federal revenue act.

53 Section 4. This act shall take effect July 1, 2019.

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56 **T I T L E A M E N D M E N T**

57 Remove everything before the enacting clause and insert:
58 An act relating to assessment of property; creating s. 193.019,
59 F.S.; providing property appraisers shall consider specified
60 restrictive covenants related to affordable housing when
61 determining just value of properties subject to such covenants;
62 requiring counties and municipalities to provide a list of such
63 agreements to the property appraiser by a specified date;
64 amending s. 196.183, F.S.; revising the requirements that allow
65 property appraisers to exempt certain property from the tangible
66 personal property tax; amending s. 196.1975, F.S.; revising the

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67 type of limited partnerships that are eligible to receive an ad
68 valorem tax exemption for certain property used as nonprofit
69 homes for the aged; providing an effective date.