



865756

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/13/2019	.	
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The Committee on Community Affairs (Diaz) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

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

193.019 Assessment of property with restrictive covenants.-

(1) (a) A county or municipality may enter into an agreement
with a property owner which authorizes the county or
municipality to record with the clerk of court a restrictive



11 covenant running with the land for a term of at least 20 years
12 and stating that the property will be used to provide affordable
13 housing to extremely-low-income, very-low-income, low-income, or
14 moderate-income persons as defined in s. 420.0004 or provide
15 workforce housing as defined in s. 420.5095(3). The covenant may
16 contain resale restrictions.

17 (b) A property owner and the county or municipality may
18 agree to amend, supplement, or attach an addendum to the
19 recorded covenant, so long as the amendment, supplement, or
20 addendum does not significantly alter the intent of the original
21 covenant.

22 (2) Each restrictive covenant entered into pursuant to this
23 section must be recorded in the public records of the county
24 where the property is located. Each county or municipality that
25 enters into an agreement with a property owner shall provide the
26 property appraiser with a list of all agreements entered into
27 for the calendar year no later than December 1 of the year
28 before the year in which the revised assessment will take
29 effect.

30 (3) In addition to considering the factors listed in s.
31 193.011 in arriving at just value, the property appraiser shall
32 consider each property with a restrictive covenant entered into
33 pursuant to this section in accordance with the terms of the
34 covenant, including any recorded amendment, supplement, or
35 addendum to, or resale restriction in, the covenant.

36 (4) Each covenant entered into pursuant to this section,
37 including any amendment, supplement, or addendum to the
38 covenant, or resale restriction therein, which is recorded in
39 the official public records of the county in which the land is



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40 located is deemed a land use regulation during the term of the
41 covenant.

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

44 196.183 Exemption for tangible personal property.—

45 (4) Owners of property ~~previously~~ assessed by the property
46 appraiser without a return being filed may, at the option of the
47 property appraiser, qualify for the exemption under this section
48 without filing an initial return.

49 Section 3. This act shall take effect July 1, 2019.

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51 ===== T I T L E A M E N D M E N T =====

52 And the title is amended as follows:

53 Delete everything before the enacting clause
54 and insert:

55 A bill to be entitled

56 An act relating to the assessment of property;
57 creating s. 193.019, F.S.; authorizing counties and
58 municipalities to enter into agreements with property
59 owners to record certain restrictive covenants running
60 with the land; authorizing property owners and the
61 county or municipality to amend the covenant under
62 certain circumstances; providing requirements for
63 counties and municipalities in recording covenants and
64 in providing property appraisers with a list of
65 agreements; requiring property appraisers to consider
66 the terms of covenants in arriving at just value;
67 providing construction; amending s. 196.183, F.S.;
68 revising a condition under which a property owner may



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qualify for the tangible personal property exemption
without filing an initial return; providing an
effective date.