

By Senator Rodriguez

39-00979-21

2021674__

1 A bill to be entitled
2 An act relating to a tax exemption for affordable
3 housing; amending s. 196.196, F.S.; authorizing
4 counties and municipalities to adopt ordinances to
5 grant ad valorem tax exemptions to property owners
6 whose properties are used for the governmental or
7 public purpose of providing affordable housing to
8 certain persons or families; providing parameters for
9 such exemption; specifying procedures in the event
10 property is transferred for other purposes; specifying
11 procedures in the event an exemption is improperly
12 granted as a result of certain acts by the property
13 appraiser; providing applicability; providing an
14 effective date.

15
16 Be It Enacted by the Legislature of the State of Florida:

17
18 Section 1. Present paragraph (b) of subsection (5) of
19 section 196.196, Florida Statutes, is redesignated as paragraph
20 (c) and amended, and a new paragraph (b) is added to that
21 subsection, to read:

22 196.196 Determining whether property is entitled to
23 charitable, religious, scientific, or literary exemption.—

24 (5)

25 (b)1. The governing authority of any county or municipality
26 may adopt an ordinance to grant an ad valorem tax exemption
27 under s. 3, Art. VII of the State Constitution to any property
28 owner whose property is used for the governmental or public
29 purpose of providing affordable housing to persons or families

39-00979-21

2021674__

30 that meet the extremely-low-income, very-low-income, low-income,
31 or moderate-income limits, as specified in s. 420.0004. The
32 exemption applies if the property owner has taken affirmative
33 steps as set forth in paragraph (a) to prepare the property to
34 provide such affordable housing.

35 2. For purposes of this paragraph, a governmental or public
36 purpose is served if a person provides a service that the state
37 or any of its political subdivisions, or any municipality,
38 agency, special district, authority, or other public body
39 corporate of the state, could properly perform or serve, and if
40 the governmental or public purpose would otherwise be a valid
41 purpose for the allocation of public funds.

42 (c)1.~~(b)1.~~ If property owned by an organization or a person
43 granted an exemption under this subsection is transferred for a
44 purpose other than directly providing affordable homeownership
45 or rental housing to persons or families who meet the extremely-
46 low-income, very-low-income, low-income, or moderate-income
47 limits, as specified in s. 420.0004, or is not in actual use to
48 provide such affordable housing within 5 years after the date
49 the organization or person is granted the exemption, the
50 property appraiser making such determination shall serve upon
51 the organization or person that illegally or improperly received
52 the exemption a notice of intent to record in the public records
53 of the county a notice of tax lien against any property owned by
54 that organization or person in the county, and such property
55 shall be identified in the notice of tax lien. The organization
56 or person owning such property is subject to the taxes otherwise
57 due and owing as a result of the failure to use the property to
58 provide affordable housing plus 15 percent interest per annum

39-00979-21

2021674__

59 and a penalty of 50 percent of the taxes owed.

60 2. Such lien, when filed, attaches to any property
61 identified in the notice of tax lien owned by the organization
62 or person that illegally or improperly received the exemption.
63 If such organization or person no longer owns property in the
64 county but owns property in any other county in the state, the
65 property appraiser shall record in each such other county a
66 notice of tax lien identifying the property owned by such
67 organization or person in such county which shall become a lien
68 against the identified property. Before any such lien may be
69 filed, the organization or person so notified must be given 30
70 days to pay the taxes, penalties, and interest.

71 3. If an exemption is improperly granted as a result of a
72 clerical mistake or an omission by the property appraiser, the
73 organization or person improperly receiving the exemption shall
74 not be assessed a penalty or interest.

75 4. The 5-year limitation specified in this subsection may
76 be extended if the holder of the exemption continues to take
77 affirmative steps to develop the property for the purposes
78 specified in this subsection.

79 Section 2. The amendments made by this act to s. 196.196,
80 Florida Statutes, first apply to taxable years beginning on or
81 after January 1, 2022.

82 Section 3. This act shall take effect July 1, 2021.