

1 A bill to be entitled
 2 An act relating to determinations for tax exemptions;
 3 amending s. 194.034, F.S.; specifying actions the
 4 value adjustment board must take after a special
 5 magistrate has issued recommendations regarding
 6 certain assessment petitions; amending s. 194.036,
 7 F.S.; prohibiting a property appraiser from
 8 challenging the validity of certain decisions of the
 9 value adjustment board; amending s. 196.012, F.S.;
 10 revising circumstances under which certain aircraft
 11 operations are deemed to serve a governmental,
 12 municipal, or public purpose or function; amending s.
 13 196.199, F.S.; revising provisions to provide that
 14 certain leasehold interests in governmental property
 15 that have been determined to be exempt from ad valorem
 16 taxation remain so for the duration of the lease;
 17 providing an effective date.

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

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 21 Section 1. Subsection (2) of section 194.034, Florida
 22 Statutes, is amended to read:

23 194.034 Hearing procedures; rules.—

24 (2) In each case, except if the complaint is withdrawn by
 25 the petitioner or if the complaint is acknowledged as correct by

26 | the property appraiser or the Department of Revenue, the value
 27 | adjustment board shall render a written decision. All such
 28 | decisions shall be issued within 20 calendar days after the last
 29 | day the board is in session under s. 194.032. The decision of
 30 | the board must contain findings of fact and conclusions of law
 31 | and must include reasons for upholding or overturning the
 32 | determination of the property appraiser. Findings of fact must
 33 | be based on admitted evidence or a lack thereof. If a special
 34 | magistrate has been appointed, the recommendations of the
 35 | special magistrate shall be considered by the board. The board
 36 | must accept the recommendations without modification, accept the
 37 | recommendations with modifications, or reject the modifications.
 38 | The clerk, upon issuance of a decision, shall, on a form
 39 | provided by the Department of Revenue, notify each taxpayer and
 40 | the property appraiser of the decision of the board. This
 41 | notification shall be by first-class mail or by electronic means
 42 | if selected by the taxpayer on the originally filed petition. If
 43 | requested by the Department of Revenue, the clerk shall provide
 44 | to the department a copy of the decision or information relating
 45 | to the tax impact of the findings and results of the board as
 46 | described in s. 194.037 in the manner and form requested.

47 | Section 2. Paragraph (a) of subsection (1) of section
 48 | 194.036, Florida Statutes, is amended to read:

49 | 194.036 Appeals.—Appeals of the decisions of the board
 50 | shall be as follows:

51 (1) If the property appraiser disagrees with the decision
 52 of the board, he or she may appeal the decision to the circuit
 53 court if one or more of the following criteria are met:

54 (a) The property appraiser determines and affirmatively
 55 asserts in any legal proceeding that there is a specific
 56 constitutional or statutory violation, or a specific violation
 57 of administrative rules, in the decision of the board, except
 58 that nothing herein shall authorize the property appraiser to
 59 institute any suit to challenge the validity of any portion of
 60 the constitution, ~~or of~~ any duly enacted legislative act of this
 61 state, or any board decision in which a statutory exemption was
 62 found to apply to a parcel of property;

63 Section 3. Subsection (6) of section 196.012, Florida
 64 Statutes, is amended to read:

65 196.012 Definitions.—For the purpose of this chapter, the
 66 following terms are defined as follows, except where the context
 67 clearly indicates otherwise:

68 (6) Governmental, municipal, or public purpose or function
 69 is ~~shall be~~ deemed to be served or performed when the lessee
 70 under any leasehold interest created in property of the United
 71 States, the state or any of its political subdivisions, or any
 72 municipality, agency, special district, authority, or other
 73 public body corporate of the state is demonstrated to perform a
 74 function or serve a governmental purpose which could properly be
 75 performed or served by an appropriate governmental unit or which

76 | is demonstrated to perform a function or serve a purpose which
 77 | would otherwise be a valid subject for the allocation of public
 78 | funds. For purposes of the preceding sentence, an activity
 79 | undertaken by a lessee which is permitted under the terms of its
 80 | lease of real property designated as an aviation area on an
 81 | airport layout plan which has been approved by the Federal
 82 | Aviation Administration and which real property is used for the
 83 | administration, operation, business offices and activities
 84 | related specifically thereto in connection with the conduct of
 85 | an aircraft ~~full-service~~ fixed base operation which provides
 86 | goods and services to the general aviation public in the
 87 | promotion of air commerce is shall be deemed an activity that is
 88 | part of the administration of the airport and ~~which~~ serves an
 89 | essential a governmental, municipal, or public purpose or
 90 | function which would otherwise be a valid subject for the
 91 | allocation of public funds. Any activity undertaken by a lessee
 92 | which is permitted under the terms of its lease of real property
 93 | designated as a public airport as defined in s. 332.004(14) by
 94 | municipalities, agencies, special districts, authorities, or
 95 | other public bodies corporate and public bodies politic of the
 96 | state, a spaceport as defined in s. 331.303, or which is located
 97 | in a deepwater port identified in s. 403.021(9) (b) and owned by
 98 | one of the foregoing governmental units, subject to a leasehold
 99 | or other possessory interest of a nongovernmental lessee that is
 100 | deemed to perform an aviation, airport, aerospace, maritime, or

101 | port purpose or operation required for the operation of such
102 | facility is ~~shall be~~ deemed an activity that is part of the
103 | administration of the airport, spaceport, or deepwater port and
104 | serves an essential a governmental, municipal, or public purpose
105 | which would otherwise be a valid subject for the allocation of
106 | public funds. The use by a lessee, licensee, or management
107 | company of real property or a portion thereof as a convention
108 | center, visitor center, sports facility with permanent seating,
109 | concert hall, arena, stadium, park, or beach is deemed a use
110 | that serves a governmental, municipal, or public purpose or
111 | function when access to the property is open to the general
112 | public with or without a charge for admission. If property
113 | deeded to a municipality by the United States is subject to a
114 | requirement that the Federal Government, through a schedule
115 | established by the Secretary of the Interior, determine that the
116 | property is being maintained for public historic preservation,
117 | park, or recreational purposes and if those conditions are not
118 | met the property will revert back to the Federal Government,
119 | then such property shall be deemed to serve a municipal or
120 | public purpose. The term "governmental purpose" also includes a
121 | direct use of property on federal lands in connection with the
122 | Federal Government's Space Exploration Program or spaceport
123 | activities as defined in s. 212.02(22). Real property and
124 | tangible personal property owned by the Federal Government or
125 | Space Florida and used for defense and space exploration

126 | purposes or which is put to a use in support thereof shall be
127 | deemed to perform an essential national governmental purpose and
128 | shall be exempt. "Owned by the lessee" as used in this chapter
129 | does not include personal property, buildings, or other real
130 | property improvements used for the administration, operation,
131 | business offices and activities related specifically thereto in
132 | connection with the conduct of an aircraft full service fixed
133 | based operation which provides goods and services to the general
134 | aviation public in the promotion of air commerce provided that
135 | the real property is designated as an aviation area on an
136 | airport layout plan approved by the Federal Aviation
137 | Administration. For purposes of determination of "ownership,"
138 | buildings and other real property improvements which will revert
139 | to the airport authority or other governmental unit upon
140 | expiration of the term of the lease shall be deemed "owned" by
141 | the governmental unit and not the lessee. Providing two-way
142 | telecommunications services to the public for hire by the use of
143 | a telecommunications facility, as defined in s. 364.02(14), and
144 | for which a certificate is required under chapter 364 does not
145 | constitute an exempt use for purposes of s. 196.199, unless the
146 | telecommunications services are provided by the operator of a
147 | public-use airport, as defined in s. 332.004, for the operator's
148 | provision of telecommunications services for the airport or its
149 | tenants, concessionaires, or licensees, or unless the
150 | telecommunications services are provided by a public hospital.

151 Section 4. Subsection (5) of section 196.199, Florida
 152 Statutes, is amended to read:

153 196.199 Government property exemption.—

154 (5) Leasehold interests in governmental property are ~~shall~~
 155 not ~~be~~ exempt pursuant to this subsection unless an application
 156 for exemption has been filed on or before March 1 with the
 157 property appraiser. ~~The property appraiser shall review the~~
 158 ~~application and make findings of fact which shall be presented~~
 159 ~~to the value adjustment board at its convening, whereupon the~~
 160 ~~board shall take appropriate action regarding the application.~~
 161 If the property appraiser or the value adjustment board grants
 162 the exemption in whole or in part is granted, or is established
 163 by judicial proceeding, it shall remain valid for the duration
 164 of the lease, including extensions of the lease that were
 165 contemplated in the original lease, unless the lessee changes
 166 its use, in which case the lessee shall again submit an
 167 application for exemption. If the operations of the lessee do
 168 not change after the exemption is granted, the lessee shall not
 169 be required to submit any further applications for exemption for
 170 the duration of the lease, including extensions thereof that
 171 were contemplated in the original lease. The requirements set
 172 forth in s. 196.194 shall apply to all applications made under
 173 this subsection.

174 Section 5. This act shall take effect July 1, 2022.