

CHAPTER 98-177

Committee Substitute for Committee Substitute for House Bill No. 1093

An act relating to taxation of homes for the aged; amending s. 196.1976, F.S.; providing that the provisions of s. 196.1975, F.S., relating to the ad valorem tax exemption for nonprofit homes for the aged, are severable, rather than nonseverable; creating s. 196.1977, F.S.; providing an exemption for each apartment in certain continuing care facilities occupied by a person who holds a continuing care contract, who makes the apartment his or her permanent home, and who is not eligible for homestead exemption; providing procedures and requirements; providing legislative intent; providing an effective date.

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

Section 1. Section 196.1976, Florida Statutes, is amended to read:

196.1976 Provisions of ss. 196.1975 and 196.197(1) or (2); severability; nonseverability.—If any provision of s. 196.197(1) or (2), created and amended by chapter 76-234, Laws of Florida, or s. 196.1975, created by chapter 76-234, Laws of Florida, and amended by chapter 87-332, Laws of Florida, is held to be invalid or inoperative for any reason, it is the legislative intent that the invalidity shall not affect other provisions or applications of said subsections or section which can be given effect without the invalid provision or application, and to this end the provisions of said subsections and section are declared to be severable. ~~However, if any provision of s. 196.1975, created by chapter 76-234, Laws of Florida, and amended by chapter 87-332, Laws of Florida, is held to be invalid or inoperative for any reason after January 1, 1988, the remaining provisions thereof shall be deemed to be void and of no effect.~~

Section 2. Section 196.1977, Florida Statutes, is created to read:

196.1977 Exemption for property used by proprietary continuing care facilities.—

(1) Each apartment in a continuing care facility certified under chapter 651, which facility is not qualified for exemption under s. 196.1975, or other similar exemption, is exempt to the extent of \$25,000 of assessed valuation of such property for each apartment which is occupied on January 1 of the year in which exemption from ad valorem property taxation is requested by a person holding a continuing care contract as defined under chapter 651 who resides therein and in good faith makes the same his or her permanent home. No apartment shall be eligible for the exemption provided under this section if the resident of the apartment is eligible for the homestead exemption under s. 196.031.

(2) Each facility applying for an exemption must file with the annual application for exemption an affidavit from each person who occupies an

apartment for which an exemption is claimed stating that the person resides therein and in good faith makes that apartment his or her permanent residence.

(3) Any portion of such property used for nonexempt purposes may be valued and placed upon the tax rolls separately from any portion entitled to exemption.

(4) The owner shall disclose to a qualifying resident the full amount of the benefit derived from the exemption and the method for ensuring that the resident receives such benefit. The resident shall receive the full benefit derived from this exemption in either an annual or monthly credit to his or her unit's monthly maintenance fee. For a nonqualifying resident who subsequently qualifies for the exemption, the same disclosure shall be made.

(5) It is the intent of the Legislature that this section implements s. 6(e), Art. VII of the State Constitution.

Section 3. This act shall take effect January 1, 1999, and shall apply to the 1999 tax rolls and each year thereafter.

Approved by the Governor May 22, 1998.

Filed in Office Secretary of State May 22, 1998.