

Committee Substitute for Senate Bill No. 290

An act relating to ad valorem taxation; amending s. 196.011, F.S.; delaying the year of implementation of provisions which require that, in connection with renewal of specified exemptions, the applicant's and applicant's spouse's social security numbers are required; creating s. 193.016, F.S.; providing for the assessment of tangible personal property after adjustments by the value adjustment board; amending s. 194.013, F.S.; deleting provision for refund; amending s. 196.198, F.S.; maintaining exemption from taxation for property leased from a governmental agency if the agency continues to use the property exclusively for educational purposes; providing an effective date.

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

Section 1. Subsection (11) of section 196.011, Florida Statutes, is amended to read:

196.011 Annual application required for exemption.—

(11) For exemptions enumerated in paragraph (1)(b), granted for the 2001 ~~2000~~ tax year and thereafter, social security numbers of the applicant and the applicant's spouse, if any, are required and must be submitted to the department. Applications filed pursuant to subsection (5) or subsection (6) may be required to include social security numbers of the applicant and the applicant's spouse, if any, and shall include such information if filed for the 2001 ~~2000~~ tax year or thereafter. For counties where the annual application requirement has been waived, property appraisers may require refiling of an application to obtain such information.

Section 2. Section 193.016, Florida Statutes, is created to read:

193.016 Property appraiser's assessment; effect of determinations by value adjustment board.—If the property appraiser's assessment of the same items of tangible personal property in the previous year was adjusted by the value adjustment board and the decision of the board to reduce the assessment was not successfully appealed by the property appraiser, the property appraiser shall consider the reduced values determined by the value adjustment board in assessing those items of tangible personal property. If the property appraiser adjusts upward the reduced values previously determined by the value adjustment board, the property appraiser shall assert additional basic and underlying facts not properly considered by the value adjustment board as the basis for the increased valuation notwithstanding the prior adjustment by the board.

Section 3. Subsections (4) and (5) of s. 194.013, Florida Statutes, are amended to read:

194.013 Filing fees for petitions; disposition; waiver.—

~~(4) Should the petitioner prevail at the value adjustment board hearing or in a conference with the property appraiser, resulting in a reduced assessment or increased exemption, the filing fee shall be refunded to the taxpayer no later than 45 days after certification of the tax roll under s. 193.122(1). The refund shall be made by the clerk of the value adjustment board without any further authority from the Department of Revenue under s. 197.182.~~

(4)(5) All filing fees collected by the clerk shall be allocated and utilized to defray, to the extent possible, the costs incurred in connection with the administration and operation of the value adjustment board.

Section 4. Section 196.198, Florida Statutes, is amended to read:

196.198 Educational property exemption.—Educational institutions within this state and their property used by them or by any other exempt entity or educational institution exclusively for educational purposes shall be exempt from taxation. Sheltered workshops providing rehabilitation and retraining of disabled individuals and exempted by a certificate under s. (d) of the federal Fair Labor Standards Act of 1938, as amended, are declared wholly educational in purpose and shall be exempt from certification, accreditation, and membership requirements set forth in s. 196.012. Those portions of property of college fraternities and sororities certified by the president of the college or university to the appropriate property appraiser as being essential to the educational process, shall be exempt from ad valorem taxation. The use of property by public fairs and expositions chartered by chapter 616 is presumed to be an educational use of such property and shall be exempt from ad valorem taxation to the extent of such use. Property used exclusively for educational purposes shall be deemed owned by an educational institution if the entity owning 100 percent of the educational institution is owned by the identical persons who own the property. If legal title to property is held by a governmental agency that leases the property to a lessee, the property shall be deemed to be owned by the governmental agency and used exclusively for educational purposes if the governmental agency continues to use such property exclusively for educational purposes pursuant to a sublease or other contractual agreement with that lessee. If the title to land is held by the trustee of an irrevocable inter vivos trust and if the trust grantor owns 100 percent of the entity that owns an educational institution that is using the land exclusively for educational purposes, the land is deemed to be property owned by the educational institution for purposes of this exemption. Property owned by an educational institution shall be deemed to be used for an educational purpose if the institution has taken affirmative steps to prepare the property for educational use. Affirmative steps means environmental or land use permitting activities, creation of architectural plans or schematic drawings, land clearing or site preparation, construction or renovation activities, or other similar activities that demonstrate commitment of the property to an educational use.

Section 5. This act shall take effect January 1, 2001.

Approved by the Governor June 14, 2000.

Filed in Office Secretary of State June 14, 2000.