

26 | are exempt from ad valorem taxation. The use of property by
27 | public fairs and expositions chartered by chapter 616 is
28 | presumed to be an educational use of such property and is exempt
29 | from ad valorem taxation to the extent of such use. Property
30 | used exclusively for educational purposes shall be deemed owned
31 | by an educational institution if the entity owning 100 percent
32 | of the educational institution is owned by the identical persons
33 | who own the property, ~~or~~ if the entity owning 100 percent of the
34 | educational institution and the entity owning the property are
35 | owned by the identical natural persons, or if the educational
36 | institution is a lessee that owns the leasehold interest in a
37 | bona fide lease having an original term of 98 years or more.
38 | Land, buildings, and other improvements to real property used
39 | exclusively for educational purposes shall be deemed owned by an
40 | educational institution if the entity owning 100 percent of the
41 | land is a nonprofit entity and the land is used, under a ground
42 | lease or other contractual arrangement, by an educational
43 | institution that owns the buildings and other improvements to
44 | the real property, is a nonprofit entity under s. 501(c)(3) of
45 | the Internal Revenue Code, and provides education limited to
46 | students in prekindergarten through grade 8. Land, buildings,
47 | and other improvements to real property used exclusively for
48 | educational purposes are deemed owned by an educational
49 | institution if the educational institution that currently uses
50 | the land, buildings, and other improvements for educational

51 purposes is an educational institution described in s. 212.0602,
52 and, under a lease, the educational institution is responsible
53 for any taxes owed and for ongoing maintenance and operational
54 expenses for the land, buildings, and other improvements. For
55 such leasehold properties, the educational institution shall
56 receive the full benefit of the exemption. The owner of the
57 property shall disclose to the educational institution the full
58 amount of the benefit derived from the exemption and the method
59 for ensuring that the educational institution receives the
60 benefit. Notwithstanding ss. 196.195 and 196.196, property owned
61 by a house of public worship and used by an educational
62 institution for educational purposes limited to students in
63 preschool through grade 8 shall be exempt from ad valorem taxes.
64 If legal title to property is held by a governmental agency that
65 leases the property to a lessee, the property shall be deemed to
66 be owned by the governmental agency and used exclusively for
67 educational purposes if the governmental agency continues to use
68 such property exclusively for educational purposes pursuant to a
69 sublease or other contractual agreement with that lessee. If the
70 title to land is held by the trustee of an irrevocable inter
71 vivos trust and if the trust grantor owns 100 percent of the
72 entity that owns an educational institution that is using the
73 land exclusively for educational purposes, the land is deemed to
74 be property owned by the educational institution for purposes of
75 this exemption. Property owned by an educational institution

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76 | shall be deemed to be used for an educational purpose if the
77 | institution has taken affirmative steps to prepare the property
78 | for educational use. The term "affirmative steps" means
79 | environmental or land use permitting activities, creation of
80 | architectural plans or schematic drawings, land clearing or site
81 | preparation, construction or renovation activities, or other
82 | similar activities that demonstrate commitment of the property
83 | to an educational use.

84 | Section 2. This act shall take effect July 1, 2022.