

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 public or
 7 governmental purpose of providing affordable housing
 8 to certain persons or families; providing parameters
 9 for 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.

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

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

26 | municipality may adopt an ordinance to grant an ad valorem tax
27 | exemption under s. 3, Art. VII of the State Constitution to any
28 | property owner whose property is used for the governmental or
29 | public purpose of providing affordable housing to persons or
30 | families that meet the extremely-low-income, very-low-income,
31 | low-income, or moderate-income limits, as specified in s.
32 | 420.0004. The exemption applies if the property owner has taken
33 | affirmative steps as set forth in paragraph (a) to prepare the
34 | property to provide such affordable housing.

35 | 2. For purposes of this paragraph, a governmental or
36 | public purpose is served if a person provides a service that the
37 | state 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 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
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

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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.