

1987

Session Law 87-332

Florida Senate & House of Representatives

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200 = 325

87-332

CS/S 862 (PASSED)

18/10/44

S CTC 5/13/5"

AMD 5/29/87 SJ 512

12/12/91

M" (+ ... 25/715)

CS/H 1110 (SIMI)

19/2476

HFT 4/7/57 (SUB) 5/19 + 5/26 (FULL)

19/1710

H 1061 (COMP)

NO SA / BILL ONLY

HCA (NOT ...)

SGL 36, 228

authorized and shall, upon the request and approval of the Department of Citrus, or its general manager if he has been given such authority, invest and reinvest the funds designated and for the period of time specified in such request. In the investment of such funds, the Treasurer shall have the powers and be subject to the limitations provided for in s. 18.125 215-535.

Section 22. This act shall take effect upon becoming a law.

Approved by the Governor July 10, 1987.

Filed in Office Secretary of State July 10, 1987

CHAPTER 87-332

Committee Substitute for Senate Bill No. 862

An act relating to ad valorem tax exemption, amending s. 196.1975, F.S., relating to exemptions for homes for the aged; modifying criteria for such exemption; revising provisions relating to use for charitable purpose; deleting a requirement that an applicant corporation be a Florida corporation; revising provisions relating to certain nonprofit housing projects; revising provisions relating to implementation of constitutional provisions; specifying that the \$25,000 per unit exemption applies to homes leased from a health facilities authority or industrial development authority; amending s. 196.1976, F.S.; removing s. 196.1975, F.S., from severability provisions and providing for nonseverability; providing an effective date.

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

Section 1. Section 196.1975, Florida Statutes, is amended to read:

~~196.1975 Additional Provisions for exempting property used by nonprofit homes for the aged.--Nonprofit in-addition-to-criteria--for granting-exemptions-for-charitable-use-of-property-set-forth-in-other sections-of-this-chapter,~~ homes for the aged are exempt to the extent that they meet the following criteria:

(1) The applicant must be a ~~Florida~~ corporation not for profit that has been exempt as of January 1 of the year for which exemption from ad valorem property taxes is requested from federal income taxation by having qualified as an exempt charitable organization under the provisions of s. 501(c)(3) of the Internal Revenue Code of 1954, or of the corresponding section of a subsequently enacted federal revenue act.

(2) A facility will not qualify as a "home for the aged" unless at least 75 percent of the occupants are over the age of 62 years or totally and permanently disabled. For homes for the aged which are exempt from paying income taxes to the United States as specified in subsection (1), licensing by the Department of Health and Rehabilitative Services is required for ad valorem tax exemption hereunder only if the home:

(a) Furnishes medical facilities or nursing services to its residents, or

(b) Qualifies as an adult congregate living facility under part II, chapter 400.

(3) Those portions of the home for the aged which are devoted exclusively to the conduct of religious services or the rendering of nursing or medical services are exempt from ad valorem taxation.

(4)(a) After removing the assessed value exempted in subsection (3), homes for the aged shall be ~~exempt~~ ~~deemed--to--be--used--for~~ ~~charitable--purposes~~ only to the extent that residency in the applicant home is restricted to or occupied by persons who have resided in the applicant home and in good faith made this state their permanent residence as of January 1 of the year in which exemption is claimed and who also meet the requirements set forth in one of the following subparagraphs:

1. Persons who have gross incomes of not more than \$7,200 per year and who are 62 years of age or older.

2. Couples, one of whom must be 62 years of age or older, having a combined gross income of not more than \$8,000 per year, or the surviving spouse thereof, who lived with the deceased at the time of the deceased's death in a home for the aged.

3. Persons who are totally and permanently disabled and who have gross incomes of not more than \$7,200 per year.

4. Couples, one or both of whom are totally and permanently disabled, having a combined gross income of not more than \$8,000 per year, or the surviving spouse thereof, who lived with the deceased at the time of the deceased's death in a home for the aged.

However, the income limitations do not apply to totally and permanently disabled veterans, provided they meet the requirements of s. 196.081.

(b) The maximum income limitations permitted in this subsection shall be adjusted, effective January 1, 1977, and on each succeeding year, by the percentage change in the average cost-of-living index in the period January 1 through December 31 of the immediate prior year compared with the same period for the year prior to that. The index is the average of the monthly consumer price index figures for the stated 12-month period, relative to the United States as a whole, issued by the United States Department of Labor.

(5) Nonprofit housing projects which are financed by a mortgage loan made or insured by the United States Department of Housing and Urban Development under ss. 202, 202 with a s. 8 subsidy 202-200, 221(d)(3) or (4), or 236 of the National Housing Act, as amended, and which are subject to the income limitations established by that the department shall be exempt from ad valorem taxation ~~deemed-to-be-used for-charitable-purposes.~~

(6) For the purposes of this section, gross income includes social security benefits payable to the person or couple or assigned to an organization designated specifically for the support or benefit of that person or couple.

(7) It is hereby declared to be the intent of the Legislature that subsection (3) ~~this section~~ implements the ad valorem tax exemption authorized in the third sentence of s. 3(a), Art. VII, State Constitution, and the remaining subsections ~~implem~~ s. 6(e), Art. VII, State Constitution, for purposes of granting such exemption to homes for the aged. ~~The Legislature, while recognizing that problems facing the aged of the state frequently require the expenditure of public funds or the extending of charity to the aged by nongovernmental entities, realizes that not all aged persons are in need of public or private assistance. Age has its drawbacks and hardships which require special care and attention and are aggravated by indigency. Homes for the aged frequently provide such care and attention, but a home for the aged does not necessarily serve a charitable purpose. Charity is a function performed to help those in need of assistance and is not necessarily based exclusively on age. It is for this reason that the Legislature hereby provides criteria to be used by the state's property appraisers and property appraisal adjustment boards in determining whether a particular home for the aged is being used for a charitable purpose and is thereby entitled to an exemption from ad valorem taxation.~~

(8)†7) Physical occupancy on January 1 is not required in those instances in which a home restricts occupancy to persons meeting the income requirements specified in this section. Those portions of such property failing to meet those requirements shall qualify for an alternative exemption as provided in subsection (9)†8). In a home in which at least 25 percent of the units or apartments of the home are restricted to or occupied by persons meeting the income requirements specified in this section, the common areas of that home are exempt from taxation.

(9)†8)(a) Each unit or apartment of a home for the aged ~~which is owned and operated by a Florida corporation organized under the provisions of chapter 617~~ not exempted in subsection (3) or subsection (4), which is operated by a not for profit corporation and is owned by such corporation or leased by such corporation from a health facilities authority pursuant to part III of chapter 154 or an industrial development authority pursuant to part III of chapter 159, and which property is used by such home for the aged for the purposes for which it was organized, is exempt from all ad valorem taxation, except for assessments for special benefits, to the extent of \$25,000 of assessed valuation of such property for each apartment or unit:

1. Which is used by such home for the aged for the purposes for which it was organized; and

2. Which is occupied, on January 1 of the year in which exemption from ad valorem property taxation is requested, by a person who resides therein and in good faith makes the same his permanent home.

(b) Each applicant home for an exemption under paragraph (a) must file with the annual application for exemption an affidavit from each person who occupies a unit or apartment for which an exemption under that paragraph is claimed, stating that he resides therein and in good faith makes the same his permanent residence.

(10)†9) Homes for the aged, or life care communities, however designated, which are financed through the sale of health facilities authority bonds or bonds of any other public entity, whether on a sale-leaseback basis, a sale-repurchase basis, or other financing arrangement, or which are financed without public-entity bonds, are

exempt from ad valorem taxation only in accordance with the provisions of this section; however, the application deadline as required under s. 196.011(1) shall be waived for the 1983 tax year only for any facility entitled to the exemption for every year thereafter.

(11)††† 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 pursuant to this chapter.

(12)††† When it becomes necessary for the property appraiser to determine the value of a unit, he shall include in such valuation the proportionate share of the common areas, including the land, fairly attributable to such unit, based upon the value of such unit in relation to all other units in the home, unless the common areas are otherwise exempted by subsection (8)†††.

Section 2. Section 196.1976, Florida Statutes, is amended to read:

196.1976 Provisions of ss. 196.1975 and ~~or~~ 196.197(1) or (2); severability; nonseverability.--If any provision of ~~s. 196.1975 or~~ subsections 196.197(1) or (2), created and amended by chapter 76-234, 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 sections which can be given effect without the invalid provision or application, and to this end the provisions of said subsections sections are declared to be severable. However, if any provision of s. 196.1975, Florida Statutes, created by chapter 76-234, Laws of Florida, and amended by this act, 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 3. This act shall take effect upon becoming a law and shall apply to the 1987 tax year and thereafter.

Approved by the Governor July 10, 1987.

Filed in Office Secretary of State July 10, 1987.

CHAPTER 87-333

Committee Substitute for Senate Bill No. 878

An act relating to veterinary medicine; amending s. 474.207, F.S., relating to education and examination requirements for licensure; amending s. 474.214, F.S., relating to grounds for disciplinary actions; amending s. 474.217, F.S., relating to education and examination requirements for licensure by endorsement; amending ss. 455.241 and 474.2141, F.S., correcting cross-references; providing for review and repeal; providing an effective date.

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

Section 1. Subsections (1) and (2) of section 474.207, Florida Statutes, are amended to read:

By Senator Grizzle

1 A bill to be entitled

2 An act relating to ad valorem tax exemption;
 3 amending s. 196.1975, F.S., relating to
 4 exemptions for homes for the aged; modifying
 5 criteria for such exemption; revising
 6 provisions relating to use for charitable
 7 purpose; deleting a requirement that an
 8 applicant corporation be a Florida corporation;
 9 revising provisions relating to certain
 10 nonprofit housing projects; revising provisions
 11 relating to implementation of constitutional
 12 provisions; specifying that the \$25,000 per
 13 unit exemption applies to homes leased from a
 14 health facilities authority or industrial
 15 development authority; amending s 196.1976,
 16 F.S.; removing s. 196.1975, F.S., from
 17 severability provisions and providing for
 18 nonseverability; providing an effective date.
 19

20 Be It Enacted by the Legislature of the State of Florida:
 21

22 Section 1. Section 196.1975, Florida Statutes, is
 23 amended to read:

24 196.1975 ~~Additional~~ Provisions for exempting property
 25 used by nonprofit homes for the aged.--Nonprofit ~~in addition~~
 26 ~~to criteria for granting exemptions for charitable use of~~
 27 ~~property set forth in other sections of this chapter~~; homes
 28 for the aged are exempt to the extent that they meet the
 29 following criteria:

30 (1) The applicant must be a ~~Florida~~ corporation not
 31 for profit that has been exempt as of January 1 of the year

1 for which exemption from ad valorem property taxes is
 2 requested from federal income taxation by having qualified as
 3 an exempt charitable organization under the provisions of s.
 4 501(c)(3) of the Internal Revenue Code of 1954, or of the
 5 corresponding section of a subsequently enacted federal
 6 revenue act.

7 (2) A facility will not qualify as a "home for the
 8 aged" unless at least 75 percent of the occupants are over the
 9 age of 62 years or totally and permanently disabled. For
 10 homes for the aged which are exempt from paying income taxes
 11 to the United States as specified in subsection (1), licensing
 12 by the Department of Health and Rehabilitative Services is
 13 required for ad valorem tax exemption hereunder only if the
 14 home:

15 (a) Furnishes medical facilities or nursing services
 16 to its residents, or

17 (b) Qualifies as an adult congregate living facility
 18 under part II, chapter 400.

19 (3) Those portions of the home for the aged which are
 20 devoted exclusively to the conduct of religious services or
 21 the rendering of nursing or medical services are exempt from
 22 ad valorem taxation.

23 (4)(a) After removing the assessed value exempted in
 24 subsection (3), homes for the aged shall be exempt ~~deemed-to~~
 25 ~~be-used-for-charitable-purposes~~ only to the extent that
 26 residency in the applicant home is restricted to or occupied
 27 by persons who have resided in the applicant home and in good
 28 faith made this state their permanent residence as of January
 29 1 of the year in which exemption is claimed and who also meet
 30 the requirements set forth in one of the following
 31 subparagraphs:

1 1. Persons who have gross incomes of not more than
2 \$7,200 per year and who are 62 years of age or older.

3 2 Couples, one of whom must be 62 years of age or
4 older, having a combined gross income of not more than \$8,000
5 per year, or the surviving spouse thereof, who lived with the
6 deceased at the time of the deceased's death in a home for the
7 aged.

8 3 Persons who are totally and permanently disabled
9 and who have gross incomes of not more than \$7,200 per year.

10 4 Couples, one or both of whom are totally and
11 permanently disabled, having a combined gross income of not
12 more than \$8,000 per year, or the surviving spouse thereof,
13 who lived with the deceased at the time of the deceased's
14 death in a home for the aged.

15
16 However, the income limitations do not apply to totally and
17 permanently disabled veterans, provided they meet the
18 requirements of s. 196.081.

19 (b) The maximum income limitations permitted in this
20 subsection shall be adjusted, effective January 1, 1977, and
21 on each succeeding year, by the percentage change in the
22 average cost-of-living index in the period January 1 through
23 December 31 of the immediate prior year compared with the same
24 period for the year prior to that. The index is the average
25 of the monthly consumer price index figures for the stated 12-
26 month period, relative to the United States as a whole, issued
27 by the United States Department of Labor.

28 (5) Nonprofit housing projects which are financed by a
29 mortgage loan made or insured by the United States Department
30 of Housing and Urban Development under ss. 202, 202 with a s.
31 8 subsidy 202-208, 221(d)(3) or (4), or 236 of the National

1 Housing Act, as amended, and which are subject to the income
 2 limitations established by that the department, or which are
 3 financed by a mortgage loan made or insured by the Farmers
 4 Home Administration under s. 515 of the Housing Act of 1949,
 5 as amended, shall be exempt from ad valorem taxation deemed-to
 6 be-used-for-charitable-purposes.

7 (6) For the purposes of this section, gross income
 8 includes social security benefits payable to the person or
 9 couple or assigned to an organization designated specifically
 10 for the support or benefit of that person or couple. It is
 11 hereby declared to be the intent of the Legislature that
 12 subsection (3) this-section implements the ad valorem tax
 13 exemption authorized in the third sentence of s. 3(a), Art.
 14 VII, State Constitution, and the remaining subsections
 15 implement s. 6(e), Art. VII, State Constitution, for purposes
 16 of granting such exemption to homes for the aged. ~~The~~
 17 ~~legislature,-while-recognizing-that-problems-facing-the-aged~~
 18 ~~of-the-state-frequently-require-the-expenditure-of-public~~
 19 ~~funds-or-the-extending-of-charity-to-the-aged-by~~
 20 ~~nongovernmental-entities,-realizes-that-not-all-aged-persons~~
 21 ~~are-in-need-of-public-or-private-assistance,-Age-has-its~~
 22 ~~drawbacks-and-hardships-which-require-special-care-and~~
 23 ~~attention-and-are-aggravated-by-indigency,-Homes-for-the-aged~~
 24 ~~frequently-provide-such-care-and-attention,-but-a-home-for-the~~
 25 ~~aged-does-not-necessarily-serve-a-charitable-purpose,-Charity~~
 26 ~~is-a-function-performed-to-help-those-in-need-of-assistance~~
 27 ~~and-is-not-necessarily-based-exclusively-on-age,-it-is-for~~
 28 ~~this-reason-that-the-legislature-hereby-provides-criteria-to~~
 29 ~~be-used-by-the-state's-property-appraisers-and-property~~
 30 ~~appraisal-adjustment-boards-in-determining-whether-a~~
 31 ~~particular-home-for-the-aged-is-being-used-for-a-charitable~~

1 ~~purpose and is thereby entitled to an exemption from ad~~
2 ~~valorem taxation.~~

3 (7) Physical occupancy on January 1 is not required in
4 those instances in which a home restricts occupancy to persons
5 meeting the income requirements specified in this section.
6 Those portions of such property failing to meet those
7 requirements shall qualify for an alternative exemption as
8 provided in subsection (8). In a home in which at least 25
9 percent of the units or apartments of the home are restricted
10 to or occupied by persons meeting the income requirements
11 specified in this section, the common areas of that home are
12 exempt from taxation.

13 (8)(a) Each unit or apartment of a home for the aged
14 which is ~~owned and~~ operated by a Florida corporation organized
15 under the provisions of chapter 617 not exempted in subsection
16 (3) or subsection (4), which is owned by such corporation or
17 leased by such corporation from a health facilities authority
18 pursuant to part III of chapter 154 or an industrial
19 development authority pursuant to part III of chapter 159, and
20 which property is used by such home for the aged for the
21 purposes for which it was organized, is exempt from all ad
22 valorem taxation, except for assessments for special benefits,
23 to the extent of \$25,000 of assessed valuation of such
24 property for each apartment or unit:

25 1. Which is used by such home for the aged for the
26 purposes for which it was organized; and

27 2. Which is occupied, on January 1 of the year in
28 which exemption from ad valorem property taxation is
29 requested, by a person who resides therein and in good faith
30 makes the same his permanent home.

1 (b) Each applicant home for an exemption under
2 paragraph (a) must file with the annual application for
3 exemption an affidavit from each person who occupies a unit or
4 apartment for which an exemption under that paragraph is
5 claimed, stating that he resides therein and in good faith
6 makes the same his permanent residence.

7 (9) Homes for the aged, or life care communities,
8 however designated, which are financed through the sale of
9 health facilities authority bonds or bonds of any other public
10 entity, whether on a sale-leaseback basis, a sale-repurchase
11 basis, or other financing arrangement, or which are financed
12 without public-entity bonds, are exempt from ad valorem
13 taxation only in accordance with the provisions of this
14 section.

15 (10) Any portion of such property used for nonexempt
16 purposes may be valued and placed upon the tax rolls
17 separately from any portion entitled to exemption pursuant to
18 this chapter.

19 (11) When it becomes necessary for the property
20 appraiser to determine the value of a unit, he shall include
21 in such valuation the proportionate share of the common areas,
22 including the land, fairly attributable to such unit, based
23 upon the value of such unit in relation to all other units in
24 the home, unless the common areas are otherwise exempted by
25 subsection (7).

26 Section 2. Section 196.1976, Florida Statutes, is
27 amended to read:

28 196.1976 Provisions of ss. 196.1975 and or 196.197(1)
29 or (2); severability; nonseverability.--If any provision of ~~ss.~~
30 ~~196.1975 or~~ subsections 196.197(1) or (2), created and amended
31 by chapter 76-234, Laws of Florida, is held to be invalid or

1 inoperative for any reason, it is the legislative intent that
 2 the invalidity shall not affect other provisions or
 3 applications of said ~~subsections~~ ~~sections~~ which can be given
 4 effect without the invalid provision or application, and to
 5 this end the provisions of said ~~subsections~~ ~~sections~~ are
 6 declared to be severable However, if any provision of s.
 7 196.1975, Florida Statutes, created by chapter 76-234, Laws of
 8 Florida, and amended by this act, is held to be invalid or
 9 inoperative for any reason after January 1, 1988, the
 10 remaining provisions thereof shall be deemed to be void and of
 11 no effect.

12 Section 3. This act shall take effect upon becoming a
 13 law and shall apply to the 1987 tax year and thereafter.

14
15
16
17 *****

18 HOUSE SUMMARY

19 Revises provisions relating to ad valorem tax exemptions
 20 for homes for the aged. Modifies criteria for the
 21 exemptions. Revises provisions relating to use for
 22 charitable purposes. Deletes a requirement that an
 23 applicant corporation be a Florida corporation. Revises
 24 provisions relating to certain nonprofit housing
 25 projects. Revises provisions relating to implementation
 26 of constitutional provisions. Specifies that the \$25,000
 27 per unit exemption applies to homes leased from a health
 28 facilities authority or industrial development authority.
 29 Removes s. 196.1975, F.S., from severability provisions
 30 and provides for nonseverability.
 31

By the Committee on Finance, Taxation and Claims and
 Senator Grizzle

A bill to be entitled

An act relating to ad valorem tax exemption;
 amending s. 196.1975, F.S., relating to
 exemptions for homes for the aged; modifying
 criteria for such exemption; revising
 provisions relating to use for charitable
 purpose; deleting a requirement that an
 applicant corporation be a Florida corporation;
 revising provisions relating to certain
 nonprofit housing projects; revising provisions
 relating to implementation of constitutional
 provisions; specifying that the \$25,000 per
 unit exemption applies to homes leased from a
 health facilities authority or industrial
 development authority; amending s. 196.1976,
 F.S. ; removing s. 196.1975, F.S., from
 severability provisions and providing for
 nonseverability, providing an effective date.

Be It Enacted by the Legislature of the State of Florida

Section 1. Section 196.1975, Florida Statutes, is
 amended to read.

196.1975 ~~Additional~~ Provisions for exempting property
 used by nonprofit homes for the aged.--Nonprofit ~~in-addition~~
~~to-criteria-for-granting-exemptions-for-charitable-use-of~~
~~property-set-forth-in-other-sections-of-this-chapter~~, homes
 for the aged are exempt to the extent that they meet the
 following criteria:

(1) The applicant must be a ~~Florida~~ corporation not
 for profit that has been exempt as of January 1 of the year

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 for the information of members of the Legislature

1 for which exemption from ad valorem property taxes is
2 requested from federal income taxation by having qualified as
3 an exempt charitable organization under the provisions of s.
4 501(c)(3) of the Internal Revenue Code of 1954, or of the
5 corresponding section of a subsequently enacted federal
6 revenue act.

7 (2) A facility will not qualify as a "home for the
8 aged" unless at least 75 percent of the occupants are over the
9 age of 62 years or totally and permanently disabled. For
10 homes for the aged which are exempt from paying income taxes
11 to the United States as specified in subsection (1), licensing
12 by the Department of Health and Rehabilitative Services is
13 required for ad valorem tax exemption hereunder only if the
14 home:

15 (a) Furnishes medical facilities or nursing services
16 to its residents, or

17 (b) Qualifies as an adult congregate living facility
18 under part II, chapter 400.

19 (3) Those portions of the home for the aged which are
20 devoted exclusively to the conduct of religious services or
21 the rendering of nursing or medical services are exempt from
22 ad valorem taxation.

23 (4)(a) After removing the assessed value exempted in
24 subsection (3), homes for the aged shall be exempt ~~deemed-to-~~
25 ~~be-used-for-charitable-purposes~~ only to the extent that
26 residency in the applicant home is restricted to or occupied
27 by persons who have resided in the applicant home and in good
28 faith made this state their permanent residence as of January
29 1 of the year in which exemption is claimed and who also meet
30 the requirements set forth in one of the following
31 subparagraphs:

1 1. Persons who have gross incomes of not more than
2 \$7,200 per year and who are 62 years of age or older.

3 2. Couples, one of whom must be 62 years of age or
4 older, having a combined gross income of not more than \$8,000
5 per year, or the surviving spouse thereof, who lived with the
6 deceased at the time of the deceased's death in a home for the
7 aged.

8 3. Persons who are totally and permanently disabled
9 and who have gross incomes of not more than \$7,200 per year.

10 4. Couples, one or both of whom are totally and
11 permanently disabled, having a combined gross income of not
12 more than \$8,000 per year, or the surviving spouse thereof,
13 who lived with the deceased at the time of the deceased's
14 death in a home for the aged.

15
16 However, the income limitations do not apply to totally and
17 permanently disabled veterans, provided they meet the
18 requirements of s. 196.081.

19 (b) The maximum income limitations permitted in this
20 subsection shall be adjusted, effective January 1, 1977, and
21 on each succeeding year, by the percentage change in the
22 average cost-of-living index in the period January 1 through
23 December 31 of the immediate prior year compared with the same
24 period for the year prior to that. The index is the average
25 of the monthly consumer price index figures for the stated 12-
26 month period, relative to the United States as a whole, issued
27 by the United States Department of Labor.

28 (5) Nonprofit housing projects which are financed by a
29 mortgage loan made or insured by the United States Department
30 of Housing and Urban Development under ss. 202, 202 with a s.
31 8 subsidy 202-200, 221(d)(3) or (4), or 236 of the National

1 Housing Act, as amended, and which are subject to the income
 2 limitations established by that the department shall be exempt
 3 from ad valorem taxation deemed to be used for charitable
 4 purposes.

5 (6) For the purposes of this section, gross income
 6 includes social security benefits payable to the person or
 7 couple or assigned to an organization designated specifically
 8 for the support or benefit of that person or couple.

9 (7) It is hereby declared to be the intent of the
 10 Legislature that subsection (3) ~~this section~~ implements the ad
 11 valorem tax exemption authorized in the third sentence of s.

12 3(a), Art. VII, State Constitution, and the remaining
 13 subsections implement s. 6(e), Art. VII, State Constitution,
 14 for purposes of granting such exemption to homes for the aged

15 ~~The legislature, while recognizing that problems facing the~~
 16 ~~aged of the state frequently require the expenditure of public~~
 17 ~~funds or the extending of charity to the aged by~~

18 ~~nongovernmental entities; realizes that not all aged persons~~
 19 ~~are in need of public or private assistance;--Age has its~~
 20 ~~drawbacks and hardships which require special care and~~

21 ~~attention and are aggravated by indigency;--Homes for the aged~~
 22 ~~frequently provide such care and attention; but a home for the~~
 23 ~~aged does not necessarily serve a charitable purpose--Charity~~

24 ~~is a function performed to help those in need of assistance~~
 25 ~~and is not necessarily based exclusively on age;--it is for~~
 26 ~~this reason that the legislature hereby provides criteria to~~

27 ~~be used by the state's property appraisers and property~~
 28 ~~appraisal adjustment boards in determining whether a~~
 29 ~~particular home for the aged is being used for a charitable~~

30 ~~purpose and is thereby entitled to an exemption from ad~~
 31 ~~valorem taxation;~~

1 (8)(f7) Physical occupancy on January 1 is not required
2 in those instances in which a home restricts occupancy to
3 persons meeting the income requirements specified in this
4 section. Those portions of such property failing to meet
5 those requirements shall qualify for an alternative exemption
6 as provided in subsection (9)(f0). In a home in which at least
7 25 percent of the units or apartments of the home are
8 restricted to or occupied by persons meeting the income
9 requirements specified in this section, the common areas of
10 that home are exempt from taxation.

11 (9)(f0)(a) Each unit or apartment of a home for the
12 aged ~~which is owned and operated by a Florida corporation~~
13 ~~organized under the provisions of chapter 617~~ not exempted in
14 subsection (3) or subsection (4), which is operated by a not
15 for profit corporation and is owned by such corporation or
16 leased by such corporation from a health facilities authority
17 pursuant to part III of chapter 154 or an industrial
18 development authority pursuant to part III of chapter 159, and
19 which property is used by such home for the aged for the
20 purposes for which it was organized, is exempt from all ad
21 valorem taxation, except for assessments for special benefits,
22 to the extent of \$25,000 of assessed valuation of such
23 property for each apartment or unit.

24 1. Which is used by such home for the aged for the
25 purposes for which it was organized, and

26 2. Which is occupied, on January 1 of the year in
27 which exemption from ad valorem property taxation is
28 requested, by a person who resides therein and in good faith
29 makes the same his permanent home

30 (b) Each applicant home for an exemption under
31 paragraph (a) must file with the annual application for

1 exemption an affidavit from each person who occupies a unit or
2 apartment for which an exemption under that paragraph is
3 claimed, stating that he resides therein and in good faith
4 makes the same his permanent residence.

5 (10)~~(9)~~ Homes for the aged, or life care communities,
6 however designated, which are financed through the sale of
7 health facilities authority bonds or bonds of any other public
8 entity, whether on a sale-leaseback basis, a sale-repurchase
9 basis, or other financing arrangement, or which are financed
10 without public-entity bonds, are exempt from ad valorem
11 taxation only in accordance with the provisions of this
12 section.

13 (11)~~(10)~~ Any portion of such property used for
14 nonexempt purposes may be valued and placed upon the tax rolls
15 separately from any portion entitled to exemption pursuant to
16 this chapter.

17 (12)~~(11)~~ When it becomes necessary for the property
18 appraiser to determine the value of a unit, he shall include
19 in such valuation the proportionate share of the common areas,
20 including the land, fairly attributable to such unit, based
21 upon the value of such unit in relation to all other units in
22 the home, unless the common areas are otherwise exempted by
23 subsection (8)~~(7)~~.

24 Section 2. Section 196.1976, Florida Statutes, is
25 amended to read:

26 196.1976 Provisions of ss. 196.1975 and ~~or~~ 196.197(1)
27 or (2); severability; nonseverability.--If any provision of s-
28 ~~196:1975-or~~ subsections 196.197(1) or (2), created and amended
29 by chapter 76-234, Laws of Florida, is held to be invalid or
30 inoperative for any reason, it is the legislative intent that
31 the invalidity shall not affect other provisions or

1 applications of said subsections ~~sections~~ which can be given
2 effect without the invalid provision or application, and to
3 this end the provisions of said subsections ~~sections~~ are
4 declared to be severable. However, if any provision of s.
5 196.1975, Florida Statutes, created by chapter 76-234, Laws of
6 Florida, and amended by this act, is held to be invalid or
7 inoperative for any reason after January 1, 1988, the
8 remaining provisions thereof shall be deemed to be void and of
9 no effect.

10 Section 3. This act shall take effect upon becoming a
11 law and shall apply to the 1987 tax year and thereafter.

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16 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
17 COMMITTEE SUBSTITUTE FOR
18 Senate Bill 862

19 CS/SB 862 made the following changes to SB 862:

- 20 1) Homes for the aged financed by the Farmers Home
21 Administration under s. 515 of the Housing Act of 1949,
22 as amended, are no longer exempt from ad valorem
23 taxation.
- 24 2) A unit or apartment of a home for the aged no longer must
25 be operated by a Florida corporation organized under the
26 provisions of Chapter 617, in order to qualify for the
27 \$25,000 unit exemption. A facility owned and operated by
28 a not for profit corporation or leased from a health
29 facilities authority pursuant to part III of Chapter 154
30 or an industrial development authority pursuant to part
31 III of Chapter 159, may qualify for the exemption

By Representative Sansom

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A bill to be entitled
 An act relating to ad valorem tax exemption;
 amending s. 196.1975, F.S., relating to
 exemptions for homes for the aged; modifying
 criteria for such exemption; revising
 provisions relating to use for charitable
 purpose; deleting a requirement that an
 applicant corporation be a Florida corporation;
 revising provisions relating to certain
 nonprofit housing projects; revising provisions
 relating to implementation of constitutional
 provisions; specifying that the \$25,000 per
 unit exemption applies to homes leased from a
 health facilities authority or industrial
 development authority; amending s. 196.1976,
 F.S.; removing s. 196.1975, F.S., from
 severability provisions and providing for
 nonseverability; providing an effective date.

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

Section 1. Section 196.1975, Florida Statutes, is
 amended to read.
 196.1975 Additional Provisions for exempting property
 used by nonprofit homes for the aged.--Nonprofit in addition
~~to criteria for granting exemptions for charitable use of~~
~~property set forth in other sections of this chapter,~~ homes
 for the aged are exempt to the extent that they meet the
 following criteria:
 (1) The applicant must be a Florida corporation not
 for profit that has been exempt as of January 1 of the year

1	for which exemption from ad valorem property taxes is	1.22
2	requested from federal income taxation by having qualified as	
3	an exempt <u>charitable</u> organization under the provisions of s.	1.24
4	501(c)(3) of the Internal Revenue Code of 1954, or of the	1.25
5	corresponding section of a subsequently enacted federal	1.26
6	revenue act.	
7	(2) A facility will not qualify as a "home for the	1.27
8	aged" unless at least 75 percent of the occupants are over the	1.29
9	age of 62 years or totally and permanently disabled. For	1.31
10	homes for the aged which are exempt from paying income taxes	
11	to the United States as specified in subsection (1), licensing	1.32
12	by the Department of Health and Rehabilitative Services is	
13	required for ad valorem tax exemption hereunder only if the	1.33
14	home:	
15	(a) Furnishes medical facilities or nursing services	1.35
16	to its residents, or	
17	(b) Qualifies as an adult congregate living facility	1.37
18	under part II, chapter 400.	
19	(3) Those portions of the home for the aged which are	1.39
20	devoted exclusively to the conduct of religious services or	1.40
21	the rendering of nursing or medical services are exempt from	
22	ad valorem taxation.	1.41
23	(4)(a) After removing the assessed value exempted in	1.43
24	subsection (3), homes for the aged shall be <u>exempt</u> deemed-to	1.44
25	be-used-for-charitable-purposes only to the extent that	1.45
26	residency in the applicant home is restricted to or occupied	1.46
27	by persons who have resided in the applicant home and in good	1.48
28	faith made this state their permanent residence as of January	
29	1 of the year in which exemption is claimed and who also meet	1.50
30	the requirements set forth in one of the following	
31	subparagraphs:	1.51

1	1. Persons who have gross incomes of not more than	1.52
2	\$7,200 per year and who are 62 years of age or older.	1.54
3	2. Couples, one of whom must be 62 years of age or	1.56
4	older, having a combined gross income of not more than \$8,000	1.57
5	per year, or the surviving spouse thereof, who lived with the	
6	deceased at the time of the deceased's death in a home for the	1.59
7	aged.	
8	3. Persons who are totally and permanently disabled	1.61
9	and who have gross incomes of not more than \$7,200 per year.	1.62
10	4. Couples, one or both of whom are totally and	1.64
11	permanently disabled, having a combined gross income of not	
12	more than \$8,000 per year, or the surviving spouse thereof,	1.65
13	who lived with the deceased at the time of the deceased's	1.66
14	death in a home for the aged.	1.67
15		
16	However, the income limitations do not apply to totally and	1.68
17	permanently disabled veterans, provided they meet the	
18	requirements of s. 196.081.	1.69
19	(b) The maximum income limitations permitted in this	1.71
20	subsection shall be adjusted, effective January 1, 1977, and	
21	on each succeeding year, by the percentage change in the	1.72
22	average cost-of-living index in the period January 1 through	1.73
23	December 31 of the immediate prior year compared with the same	1.74
24	period for the year prior to that. The index is the average	1.75
25	of the monthly consumer price index figures for the stated 12-	1.76
26	month period, relative to the United States as a whole, issued	1.77
27	by the United States Department of Labor.	
28	(5) Nonprofit housing projects which are financed by a	1.78
29	mortgage loan made or insured by the United States Department	1.79
30	of Housing and Urban Development under ss. <u>202, 202 with a s.</u>	1.80
31	<u>B subsidy</u> 202-208, 221(d)(3) or (4), or 236 of the National	1.81

1	Housing Act, as amended, and which are subject to the income	1.83
2	limitations established by <u>that the department, or which are</u>	1.84
3	<u>financed by a mortgage loan made or insured by the Farmers</u>	
4	<u>Home Administration under s. 515 of the Housing Act of 1949,</u>	2.1
5	<u>as amended, shall be exempt from ad valorem taxation deemed to</u>	2.3
6	<u>be used for charitable purposes.</u>	2.4
7	(6) For the purposes of this section, gross income	2.6
8	includes social security benefits payable to the person or	2.7
9	couple or assigned to an organization designated specifically	
10	for the support or benefit of that person or couple. It is	2.9
11	hereby declared to be the intent of the Legislature that	2.10
12	<u>subsection (3) this section implements the ad valorem tax</u>	2.12
13	<u>exemption authorized in the third sentence of s. 3(a), Art.</u>	
14	<u>VII, State Constitution, and the remaining subsections</u>	2.13
15	<u>implement s. 6(e), Art. VII, State Constitution, for purposes</u>	2.14
16	of granting such exemption to homes for the aged. The	1:10s
17	Legislature, while recognizing that problems facing the aged	
18	of the state frequently require the expenditure of public	2.17
19	funds or the extending of charity to the aged by	2.18
20	nongovernmental entities; realizes that not all aged persons	2.19
21	are in need of public or private assistance; Age has its	2.20
22	drawbacks and hardships which require special care and	2.21
23	attention and are aggravated by indigency; Homes for the aged	2.23
24	frequently provide such care and attention; but a home for the	2.24
25	aged does not necessarily serve a charitable purpose; Charity	2.25
26	is a function performed to help those in need of assistance	2.26
27	and is not necessarily based exclusively on age; it is for	2.28
28	this reason that the Legislature hereby provides criteria to	2.29
29	be used by the state's property appraisers and property	
30	appraisal adjustment boards in determining whether a	2.31
31	particular home for the aged is being used for a charitable	2.32

1	purpose and is thereby entitled to an exemption from ad	
2	valorem taxation:	2.33
3	(7) Physical occupancy on January 1 is not required in	2.35
4	those instances in which a home restricts occupancy to persons	2.36
5	meeting the income requirements specified in this section.	2.37
6	Those portions of such property failing to meet those	2.38
7	requirements shall qualify for an alternative exemption as	2.39
8	provided in subsection (8). In a home in which at least 25	2.40
9	percent of the units or apartments of the home are restricted	2.41
10	to or occupied by persons meeting the income requirements	
11	specified in this section, the common areas of that home are	2.43
12	exempt from taxation.	
13	(8)(a) Each unit or apartment of a home for the aged	2.45
14	which is owned and operated by a Florida corporation organized	2.46
15	under the provisions of chapter 617 not exempted in subsection	
16	(3) or subsection (4), <u>which is owned by such corporation or</u>	2.47
17	<u>leased by such corporation from a health facilities authority</u>	2.48
18	<u>pursuant to part III of chapter 154 or an industrial</u>	
19	<u>development authority pursuant to part III of chapter 159, and</u>	2.49
20	which property is used by such home for the aged for the	2.51
21	purposes for which it was organized, is exempt from all ad	2.52
22	valorem taxation, except for assessments for special benefits,	2.53
23	to the extent of \$25,000 of assessed valuation of such	2.54
24	property for each apartment or unit:	
25	1. Which is used by such home for the aged for the	2.56
26	purposes for which it was organized; and	
27	2. Which is occupied, on January 1 of the year in	2.57
28	which exemption from ad valorem property taxation is	2.58
29	requested, by a person who resides therein and in good faith	2.60
30	makes the same his permanent home.	
31		

1	(b) Each applicant home for an exemption under	2.62
2	paragraph (a) must file with the annual application for	2.64
3	exemption an affidavit from each person who occupies a unit or	
4	apartment for which an exemption under that paragraph is	2.67
5	claimed, stating that he resides therein and in good faith	2.68
6	makes the same his permanent residence.	2.69
7	(9) Homes for the aged, or life care communities,	2.70
8	however designated, which are financed through the sale of	2.71
9	health facilities authority bonds or bonds of any other public	
10	entity, whether on a sale-leaseback basis, a sale-repurchase	2.72
11	basis, or other financing arrangement, or which are financed	2.73
12	without public-entity bonds, are exempt from ad valorem	
13	taxation only in accordance with the provisions of this	2.74
14	section.	
15	(10) Any portion of such property used for nonexempt	2.76
16	purposes may be valued and placed upon the tax rolls	
17	separately from any portion entitled to exemption pursuant to	2.77
18	this chapter.	
19	(11) When it becomes necessary for the property	2.78
20	appraiser to determine the value of a unit, he shall include	2.79
21	in such valuation the proportionate share of the common areas,	
22	including the land, fairly attributable to such unit, based	2.80
23	upon the value of such unit in relation to all other units in	2.81
24	the home, unless the common areas are otherwise exempted by	
25	subsection (7).	2.82
26	Section 2. Section 196.1976, Florida Statutes, is	2.83
27	amended to read:	
28	196.1976 Provisions of ss. 196.1975 <u>and</u> or 196.197(1)	2.84
29	or (2); <u>severability; nonseverability.</u> --If any provision of s-	3.2
30	196.1975 or subsections 196.197(1) or (2), created and amended	3.3
31	by chapter 76-234, Laws of Florida, is held to be invalid or	3.4

1 inoperative for any reason, it is the legislative intent that 3.5
 2 the invalidity shall not affect other provisions or 3.6
 3 applications of said ~~subsections~~ ~~sections~~ which can be given 3.8
 4 effect without the invalid provision or application, and to
 5 this end the provisions of said ~~subsections~~ ~~sections~~ are 3.9
 6 declared to be severable. However, if any provision of s. 1:1us
 7 196.1975, Florida Statutes, created by chapter 76-23A, Laws of 3.12
 8 Florida, and amended by this act, is held to be invalid or
 9 inoperative for any reason after January 1, 1988, the 3.13
 10 remaining provisions thereof shall be deemed to be void and of
 11 no effect. 3.14

12 Section 3. This act shall take effect upon becoming a 3.15
 13 law and shall apply to the 1987 tax year and thereafter. 3.16

14
 15 *****

16 HOUSE SUMMARY

17 Revises provisions relating to ad valorem tax exemptions
 18 for homes for the aged. Modifies criteria for the
 19 exemptions. Revises provisions relating to use for
 20 charitable purposes. Deletes a requirement that an
 21 applicant corporation be a Florida corporation. Revises
 22 provisions relating to certain nonprofit housing
 23 projects. Revises provisions relating to implementation
 24 of constitutional provisions. Specifies that the \$25,000
 25 per unit exemption applies to homes leased from a health
 26 facilities authority or industrial development authority.
 27 Removes s. 196.1975, F.S., from severability provisions
 28 and provides for nonseverability.
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 30
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By the Committee on Finance & Taxation and Representatives Sansom and Bell

This publication was produced at an average cost of 1.5 cents per single page in compliance with the rules and for the information of members of the Legislature and the public.

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A bill to be entitled

An act relating to ad valorem tax exemption; amending s. 196.1975, F.S., relating to exemptions for homes for the aged; modifying criteria for such exemption; revising provisions relating to use for charitable purpose; deleting a requirement that an applicant corporation be a Florida corporation; revising provisions relating to certain nonprofit housing projects; revising provisions relating to implementation of constitutional provisions; specifying that the \$25,000 per unit exemption applies to homes leased from a health facilities authority or industrial development authority; providing for waiver of an application deadline for certain facilities; amending s. 196.1976, F.S.; removing s. 196.1975, F.S., from severability provisions and providing for nonseverability; providing an effective date.

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

Section 1. Section 196.1975, Florida Statutes, is amended to read:

196.1975 ~~Additional~~ Provisions for exempting property used by nonprofit homes for the aged.--~~Nonprofit in addition to criteria for granting exemptions for charitable use of property set forth in other sections of this chapter,~~ homes for the aged are exempt to the extent that they meet the following criteria:

1	(1) The applicant must be a Florida corporation not	1.22
2	for profit that has been exempt as of January 1 of the year	1.23
3	for which exemption from ad valorem property taxes is	1.24
4	requested from federal income taxation by having qualified as	
5	an exempt <u>charitable</u> organization under the provisions of s.	1.26
6	501(c)(3) of the Internal Revenue Code of 1954, or of the	1.27
7	corresponding section of a subsequently enacted federal	1.28
8	revenue act.	
9	(2) A facility will not qualify as a "home for the	1.29
10	aged" unless at least 75 percent of the occupants are over the	1.31
11	age of 62 years or totally and permanently disabled. For	1.33
12	homes for the aged which are exempt from paying income taxes	
13	to the United States as specified in subsection (1), licensing	1.34
14	by the Department of Health and Rehabilitative Services is	
15	required for ad valorem tax exemption hereunder only if the	1.35
16	home:	
17	(a) Furnishes medical facilities or nursing services	1.37
18	to its residents, or	
19	(b) Qualifies as an adult congregate living facility	1.39
20	under part II, chapter 400.	
21	(3) Those portions of the home for the aged which are	1.41
22	devoted exclusively to the conduct of religious services or	1.42
23	the rendering of nursing or medical services are exempt from	
24	ad valorem taxation.	1.43
25	(4)(a) After removing the assessed value exempted in	1.45
26	subsection (3), homes for the aged shall be <u>exempt</u> deemed-to	1.46
27	be-used-for-charitable-purposes only to the extent that	1.47
28	residency in the applicant home is restricted to or occupied	1.48
29	by persons who have resided in the applicant home and in good	1.50
30	faith made this state their permanent residence as of January	
31	1 of the year in which exemption is claimed and who also meet	1.52

1	the requirements set forth in one of the following	
2	subparagraphs:	1.53
3	1. Persons who have gross incomes of not more than	1.54
4	\$7,200 per year and who are 62 years of age or older.	1.56
5	2. Couples, one of whom must be 62 years of age or	1.58
6	older, having a combined gross income of not more than \$8,000	1.59
7	per year, or the surviving spouse thereof, who lived with the	
8	deceased at the time of the deceased's death in a home for the	1.61
9	aged.	
10	3. Persons who are totally and permanently disabled	1.63
11	and who have gross incomes of not more than \$7,200 per year.	1.64
12	4. Couples, one or both of whom are totally and	1.66
13	permanently disabled, having a combined gross income of not	
14	more than \$8,000 per year, or the surviving spouse thereof,	1.67
15	who lived with the deceased at the time of the deceased's	1.68
16	death in a home for the aged.	1.69
17		
18	However, the income limitations do not apply to totally and	1.70
19	permanently disabled veterans, provided they meet the	
20	requirements of s. 196.081.	1.71
21	(b) The maximum income limitations permitted in this	1.73
22	subsection shall be adjusted, effective January 1, 1977, and	
23	on each succeeding year, by the percentage change in the	1.74
24	average cost-of-living index in the period January 1 through	1.75
25	December 31 of the immediate prior year compared with the same	1.76
26	period for the year prior to that. The index is the average	1.77
27	of the monthly consumer price index figures for the stated 12-	1.78
28	month period, relative to the United States as a whole, issued	1.79
29	by the United States Department of Labor.	
30	(5) Nonprofit housing projects which are financed by a	1.80
31	mortgage loan made or insured by the United States Department	1.81

1	of Housing and Urban Development under ss. <u>202, 202 with a s.</u>	1.82
2	<u>8 subsidy 202-200, 221(d)(3) or (4), or 236 of the National</u>	1.83
3	Housing Act, as amended, and which are subject to the income	2.1
4	limitations established by <u>that</u> the department shall be <u>exempt</u>	1:1us
5	<u>from ad valorem taxation deemed-to-be-used-for-charitable</u>	2.3
6	<u>purposes.</u>	2.4
7	(6) For the purposes of this section, gross income	2.6
8	includes social security benefits payable to the person or	2.7
9	couple or assigned to an organization designated specifically	
10	for the support or benefit of that person or couple.	2.8
11	(7) It is hereby declared to be the intent of the	2.10
12	Legislature that <u>subsection (3)</u> this-section implements the ad	2.11
13	valorem tax exemption authorized in the third sentence of s.	2.12
14	<u>3(a), Art. VII, State Constitution, and the remaining</u>	2.13
15	<u>subsections implement s. 6(s), Art. VII, State Constitution,</u>	2.14
16	for purposes of granting such exemption to homes for the aged.	2.15
17	The-legislature-while-recognizing-that-problems-facing-the	1:1os
18	aged-of-the-state-frequently-require-the-expenditure-of-public	2.17
19	funds-or-the-extending-of-charity-to-the-aged-by	2.18
20	nongovernmental-entities-realizes-that-not-all-aged-persons	2.19
21	are-in-need-of-public-or-private-assistance--Age-has-its	2.20
22	drawbacks-and-hardships-which-require-special-care-and	2.21
23	attention-and-are-aggravated-by-indigency--Homes-for-the-aged	2.23
24	frequently-provide-such-care-and-attention-but-a-home-for-the	2.24
25	aged-does-not-necessarily-serve-a-charitable-purpose--Charity	2.25
26	is-a-function-performed-to-help-those-in-need-of-assistance	2.26
27	and-is-not-necessarily-based-exclusively-on-age--It-is-for	2.28
28	this-reason-that-the-legislature-hereby-provides-criteria-to	2.29
29	be-used-by-the-state-a-property-appraisers-and-property	
30	appraisal-adjustment-boards-in-determining-whether-a	2.31
31	particular-home-for-the-aged-is-being-used-for-a-charitable	2.32

1	purpose and is thereby entitled to an exemption from ad	
2	valorem taxation.	2.33
3	(8)(7) Physical occupancy on January 1 is not required	2.35
4	in those instances in which a home restricts occupancy to	2.36
5	persons meeting the income requirements specified in this	2.37
6	section. Those portions of such property failing to meet	2.38
7	those requirements shall qualify for an alternative exemption	2.39
8	as provided in subsection (9)(8) . In a home in which at least	2.41
9	25 percent of the units or apartments of the home are	2.42
10	restricted to or occupied by persons meeting the income	
11	requirements specified in this section, the common areas of	2.44
12	that home are exempt from taxation.	
13	(9)(8)(a) Each unit or apartment of a home for the	2.46
14	aged which is owned and operated by a Florida corporation	2.48
15	organized under the provisions of chapter 617 not exempted in	
16	subsection (3) or subsection (4), <u>which is operated by a not</u>	2.49
17	<u>for profit corporation and is owned by such corporation or</u>	2.50
18	<u>leased by such corporation from a health facilities authority</u>	2.51
19	<u>pursuant to part III of chapter 154 or an industrial</u>	
20	<u>development authority pursuant to part III of chapter 159, and</u>	2.52
21	which property is used by such home for the aged for the	2.54
22	purposes for which it was organized, is exempt from all ad	2.55
23	valorem taxation, except for assessments for special benefits,	2.56
24	to the extent of \$25,000 of assessed valuation of such	2.57
25	property for each apartment or unit:	
26	1. Which is used by such home for the aged for the	2.59
27	purposes for which it was organized; and	
28	2. Which is occupied, on January 1 of the year in	2.60
29	which exemption from ad valorem property taxation is	2.61
30	requested, by a person who resides therein and in good faith	2.63
31	makes the same his permanent home.	

1	(b) Each applicant home for an exemption under	2.65
2	paragraph (a) must file with the annual application for	2.67
3	exemption an affidavit from each person who occupies a unit or	
4	apartment for which an exemption under that paragraph is	2.70
5	claimed, stating that he resides therein and in good faith	2.71
6	makes the same his permanent residence.	2.72
7	<u>(10)</u> +9) Homes for the aged, or life care communities,	1:lus
8	however designated, which are financed through the sale of	2.75
9	health facilities authority bonds or bonds of any other public	
10	entity, whether on a sale-leaseback basis, a sale-repurchase	2.76
11	basis, or other financing arrangement, or which are financed	2.77
12	without public-entity bonds, are exempt from ad valorem	
13	taxation only in accordance with the provisions of this	2.78
14	section. <u>However, the application deadline as required under</u>	1:lus
15	<u>s. 196.011(1) shall be waived for the 1983 tax year only for</u>	2.80
16	<u>any facility entitled to the exemption for every year</u>	
17	<u>thereafter.</u>	2.81
18	<u>(11)</u> +10) Any portion of such property used for	1:lus
19	nonexempt purposes may be valued and placed upon the tax rolls	2.82
20	separately from any portion entitled to exemption pursuant to	2.83
21	this chapter.	
22	<u>(12)</u> +11) When it becomes necessary for the property	1:lus
23	appraiser to determine the value of a unit, he shall include	3.2
24	in such valuation the proportionate share of the common areas,	
25	including the land, fairly attributable to such unit, based	3.3
26	upon the value of such unit in relation to all other units in	3.4
27	the home, unless the common areas are otherwise exempted by	
28	subsection <u>(8)</u> +7).	1:lus
29	Section 2. Section 196.1976, Florida Statutes, is	3.6
30	amended to read:	
31		

1	196.1976 Provisions of ss. 196.1975 <u>and</u> or 196.197(1)	3.7
2	or (2); <u>severability; nonseverability.</u> --If any provision of s.	3.9
3	196.1975 or subsections 196.197(1) or (2), created and amended	3.10
4	by chapter 76-234, Laws of Florida, is held to be invalid or	3.11
5	inoperative for any reason, it is the legislative intent that	3.12
6	the invalidity shall not affect other provisions or	3.13
7	applications of said <u>subsections</u> sections which can be given	3.15
8	effect without the invalid provision or application, and to	
9	this end the provisions of said <u>subsections</u> sections are	3.16
10	declared to be severable. <u>However, if any provision of s.</u>	1:1us
11	<u>196.1975, Florida Statutes, created by chapter 76-234, Laws of</u>	3.19
12	<u>Florida, and amended by this act, is held to be invalid or</u>	
13	<u>inoperative for any reason after January 1, 1988, the</u>	3.20
14	<u>remaining provisions thereof shall be deemed to be void and of</u>	
15	<u>no effect.</u>	3.21
16	Section 3. This act shall take effect upon becoming a	3.22
17	law and shall apply to the 1987 tax year and thereafter.	3.23
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By Representative Morse

This publication was produced at an average cost of 15 cents per single page in compliance with the Rules and for the information of members of the Legislature and the public.

1 A bill to be entitled
 2 An act relating to accessibility by handicapped
 3 persons; amending s. 553.48, F.S.; providing
 4 accessibility requirements of certain
 5 buildings; providing exceptions; requiring
 6 listening systems for hearing-impaired persons
 7 in certain public buildings; amending s.
 8 553.49, F.S.; changing provisions relating to
 9 modifications and waivers; changing the
 10 advisory committee to an accessibility
 11 committee; creating s. 553.495, F.S.; providing
 12 for accessibility to public entrances, parking
 13 areas, and curb-ramps; amending s. 316.1956,
 14 F.S.; providing minimum number and requirements
 15 of parking spaces by nongovernmental entities
 16 for certain disabled persons; amending s
 17 318.18, F.S.; increasing the fine for certain
 18 nonmoving traffic infractions; creating s.
 19 364.391, F.S.; providing for accessibility to
 20 pay telephones; providing for review and
 21 repeal; providing an effective date.
 22
 23 Be It Enacted by the Legislature of the State of Florida:
 24
 25 Section 1. Section 553.48, Florida Statutes, is
 26 amended to read:
 27 (Substantial rewording of section. See
 28 s 553.48, F.S., for present text.)
 29 553.48 Accessibility features required of new
 30 buildings and buildings being altered or having a change in
 31 occupancy; exceptions --

1	<u>(1) This section applies to any building, including</u>	1.22
2	<u>any factory-built building, which is constructed under a</u>	
3	<u>construction contract entered into on or after October 1,</u>	1.23
4	<u>1987, or any building that is altered or receives a change of</u>	
5	<u>occupancy under a construction contract entered into on or</u>	1.24
6	<u>after October 1, 1987.</u>	
7	<u>(2) Any building which was under a construction</u>	1.26
8	<u>contract entered into on or after October 1, 1974, but before</u>	1.27
9	<u>October 1, 1987, shall comply with laws relating to</u>	
10	<u>accessibility as such laws existed at the time the contract</u>	1.29
11	<u>was entered into.</u>	
12	<u>(3) All buildings subject to this section which may be</u>	1.1us
13	<u>frequented, lived in, or worked in by the public shall comply</u>	1.32
14	<u>with American National Standards Institute specification</u>	
15	<u>All 7.7.1, "Specification for Making Buildings and Facilities</u>	1.1qq
16	<u>Accessible to and Usable by the Physically Handicapped,"</u>	1.34
17	<u>except to the extent that this section provides different</u>	
18	<u>standards.</u>	
19	<u>(4)(a) As used in this subsection:</u>	1.1us
20	<u>1. "Accessibility" means those provisions which allow</u>	1.1us
21	<u>a physically handicapped person access to and use of buildings</u>	1.38
22	<u>and facilities.</u>	
23	<u>2. "Walk" means a surface with a slope not to exceed 1</u>	1.1us
24	<u>inch vertically for each 20 inches horizontally.</u>	1.41
25	<u>3. "Ramp" means an inclined surface with a slope</u>	1.1us
26	<u>greater than 1 inch vertically for each 20 inches</u>	1.44
27	<u>horizontally.</u>	
28	<u>4. "Curb-cut" means an inclined surface in a curb or a</u>	1.1us
29	<u>curb and walk.</u>	1.46
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1	<u>5. "Level" means a surface the slope of which does not</u>	1.15
2	<u>exceed one-quarter inch vertically for each 12 inches</u>	1.49
3	<u>horizontally.</u>	
4	<u>6. "Restroom" means a multiple-station sanitary</u>	1.15
5	<u>facility having two or more toilet compartments or stalls in</u>	1.52
6	<u>any combination.</u>	
7	<u>7. "Toilet room" means a single-station sanitary</u>	1.15
8	<u>facility having at least one water closet.</u>	1.55
9	<u>(b)1. Accessibility to buildings shall be provided</u>	1.15
10	<u>from rights-of-way and parking areas by means of walks, curb-</u>	1.58
11	<u>cuts, or ramps to at least one entrance generally used by the</u>	
12	<u>public and from such entrance to elevators, if any. Such</u>	1.60
13	<u>pathways shall be at least 44 inches wide and shall be devoid</u>	
14	<u>of stairs or other abrupt changes in elevation greater than</u>	1.61
15	<u>one-half inch. However, curb-cuts, walks, and pathways to or</u>	1.62
16	<u>from handicapped parking areas need only be 36 inches wide.</u>	1.63
17	<u>2. Accessibility in buildings shall be provided at</u>	1.15
18	<u>each floor and habitable grade level, except as provided in</u>	1.66
19	<u>this section.</u>	
20	<u>(c)1. Interior corridors shall conform to all</u>	1.15
21	<u>applicable requirements and shall be at least 44 inches wide</u>	1.69
22	<u>when part of a required means of egress. Other interior</u>	1.70
23	<u>aisles, corridors, and hallways shall be at least 36 inches</u>	
24	<u>wide.</u>	
25	<u>2. Where the configuration of a corridor, aisle, or</u>	1.15
26	<u>hallway requires the making of 180 degree turns, accessibility</u>	1.73
27	<u>shall be provided by a space of at least 60 inches diameter, a</u>	
28	<u>space at least 52 inches by 72 inches, or a T-shaped space.</u>	1.74
29	<u>(d) Floors shall have a slip-resistant finish.</u>	1.15
30	<u>(e)1. Except as otherwise provided by this section,</u>	1.15
31	<u>walks shall be at least 48 inches wide.</u>	1.78

1	<u>2. Walks shall be of a continuing common plane not</u>	1 1us
2	<u>interrupted by steps or abrupt changes in level.</u>	1 31
3	<u>3. Walks shall have a level platform at the top which</u>	1 1us
4	<u>is at least 60 inches by 60 inches if a door swings out onto</u>	1 84
5	<u>the platform. The platform shall extend at least 24 inches</u>	2.1
6	<u>beyond the latch side of the door. All other walks shall have</u>	2 2
7	<u>a level platform, centered on the door opening, at least 36</u>	
8	<u>inches deep and 60 inches wide.</u>	2 3
9	<u>4. Where doors swing out over a continuous walkway</u>	1 1us
10	<u>which runs perpendicular to the path of egress and is not</u>	2 6
11	<u>equipped with a handrail or other safeguard, the walkway shall</u>	
12	<u>be at least 60 inches wide.</u>	2 7
13	<u>(f) All floors on a particular story of a building</u>	1 1us
14	<u>shall be of a common level or be connected by a ramp or</u>	2.10
15	<u>vertical lift. There shall be a ramp for any doorway having a</u>	2 11
16	<u>change in level in excess of one-half inch.</u>	2 12
17	<u>(g) Ramps and curb-cuts shall conform to the following</u>	1:14
18	<u>requirements:</u>	
19	<u>1. Ramps and curb-cuts shall have a slip-resistant</u>	1 1us
20	<u>surface.</u>	
21	<u>2. Ramps and curb-cuts that are part of a required</u>	1 1us
22	<u>means of egress or are used by handicapped persons shall be at</u>	2 17
23	<u>least 44 inches wide.</u>	
24	<u>3. Ramps shall have level platforms at least 60 inches</u>	1 1us
25	<u>deep in the direction of the ramp at 30-foot intervals and at</u>	1 20
26	<u>changes in direction over 15 degrees.</u>	
27	<u>4. The bottom of each ramp shall have at least 72</u>	1 25
28	<u>inches of straight and level clearance.</u>	2 22
29	<u>5. On privately owned property, ramps or curb-cuts</u>	1 1us
30	<u>from roadways or parking areas to the walkway level shall be</u>	2 25
31	<u>provided at or near main entrances and exits to buildings and</u>	

1	<u>shall be spaced along such walkways at intervals of no more</u>	2 26
2	<u>than 200 feet.</u>	
3	<u>6. Ramps shall have smooth handrails on both sides</u>	1:1us
4	<u>which are 32 inches above the upper surface of the ramp,</u>	2.29
5	<u>measured vertically to the top of the rail, allowing a</u>	
6	<u>variation of not more than one-half inch. Handrails that are</u>	2.31
7	<u>not continuous between flights shall be extended horizontally</u>	
8	<u>at least 18 inches at the required height at the top and</u>	2.32
9	<u>bottom landings if a guard or wall exists.</u>	
10	<u>7. Handrails are not required on ramps no longer than</u>	1:1us
11	<u>84 inches if the ramp is integral to a walkway, platform,</u>	2.35
12	<u>courtyard, or other paved area and if the sides of the ramp</u>	
13	<u>are protected with curbs or flared sides.</u>	2.36
14	<u>8. Handrails are not required on curb-cuts with flared</u>	1:1us
15	<u>sides.</u>	
16	<u>9. Curb-cuts shall have a maximum rise of 8 inches.</u>	1:1us
17	<u>If a curb-cut is located where pedestrians must walk across</u>	2 39
18	<u>it, it shall have flared sides. The maximum slope of the</u>	2 40
19	<u>flare shall not exceed 1 inch vertically for each 10 inches</u>	
20	<u>horizontally with respect to indented curbs, or 1 inch</u>	2 41
21	<u>vertically for each 12 inches horizontally, for built-up curbs.</u>	2 42
22	<u>Curb-cuts shall have a level platform at the top of at least</u>	2 43
23	<u>36 inches by 36 inches.</u>	
24	<u>(h) Steps on stairs that require use by hand-capped</u>	1:1us
25	<u>persons or aged persons shall not have abrupt or square</u>	2 46
26	<u> nosing. Stairs shall have handrails which are 32 inches above</u>	2.47
27	<u>the upper surface of the tread, measured vertically from the</u>	2.48
28	<u>tread at the leading edge, allowing a variation of not more</u>	
29	<u>than one-half inch. Handrails that are not continuous between</u>	2.49
30	<u>flights shall be extended horizontally at least 18 inches at</u>	2.50
31		

1	<u>the required height at the top and bottom landings where a</u>	
2	<u>guard or wall exists.</u>	
3	<u>(1) Required doors and walk-throughs shall comply with</u>	1:1us,
4	<u>the following requirements:</u>	2.52
5	<u>1. Single-leaf walk-through swinging doors and one</u>	1:1us
6	<u>leaf of manually-operated multiple-leaf swinging doors shall</u>	2.54
7	<u>be at least 32 inches wide.</u>	
8	<u>2. All walk-through openings shall have at least 29</u>	1:1us
9	<u>inches of clear width.</u>	2.56
10	<u>3. Handles, pulls, locksets, and other operating</u>	1:1us
11	<u>mechanisms on entrance doors, restroom and toilet room doors,</u>	2.59
12	<u>and other doors subject to this section shall have a lever-</u>	
13	<u>operated mechanism or U-shaped handle, or shall have a shape</u>	2.60
14	<u>that is easy to grasp with one hand and does not require tight</u>	2.62
15	<u>grasping, tight pinching, or twisting of the wrist to operate.</u>	
16	<u>4. A door that is not intended for regular use and</u>	1:1us
17	<u>that could prove dangerous if used by a blind person shall</u>	2.66
18	<u>have a knurled handle or knob or a handle or knob coated with</u>	
19	<u>an abrasive plastic coating. Such doors shall also have</u>	2.68
20	<u>warning signs as provided in this section.</u>	
21	<u>5. Maneuvering clearances at doorways shall be</u>	1:1us
22	<u>unobstructed.</u>	
23	<u>6. If a side-hinged swinging door is double-acting,</u>	1:1us
24	<u>there shall be at least 3 inches of horizontal clearance on</u>	2.72
25	<u>the latch side both inside and outside the doorway. If an</u>	2.73
26	<u>exterior side-hinged swinging door swings one way, there shall</u>	
27	<u>be on the latch side at least 24 inches of horizontal</u>	2.74
28	<u>clearance on the pull side and at least 3 inches of horizontal</u>	
29	<u>clearance on the push side. There shall be on the latch side</u>	2.76
30	<u>of interior side-hinged swinging doors at least 12 inches of</u>	
31	<u>horizontal clearance on the pull side of the door.</u>	2.77

1	<u>7. All doors shall be openable by a single effort.</u>	1:1us
2	<u>The maximum force required to open a door shall be as follows,</u>	2:79
3	<u>except that such requirements do not apply to the effort</u>	2:80
4	<u>required to retract latch bolts or disengage other devices</u>	
5	<u>which keep the door closed for safety reasons;</u>	2:81
6	<u>a. Exterior swinging doors shall be openable by a</u>	1:1us
7	<u>force of not more than 8 5 pounds applied to the latch stile.</u>	2:84
8	<u>b. Interior swinging doors shall be openable by a</u>	1:1us
9	<u>force of not more than 5 pounds applied to the latch stile.</u>	3:3
10	<u>c. Sliding or folding doors shall be openable by a</u>	1:1us
11	<u>force of not more than 5 pounds.</u>	3:5
12	<u>(7)1. Except as otherwise provided in this paragraph,</u>	1:1us
13	<u>posts, bars, railings, and other similar barricades or</u>	3:8
14	<u>pedestrian control devices shall not be placed in the common</u>	
15	<u>or emergency entranceways or exitways of buildings or in the</u>	3:9
16	<u>exterior sidewalks, walkways, or other public paths serving</u>	3:10
17	<u>them which are located on private property.</u>	
18	<u>2. The following pedestrian control devices may be</u>	1:1us
19	<u>installed in retail or mercantile occupancies.</u>	3:13
20	<u>a. A permanently unobstructed entranceway or exitway</u>	1:1us
21	<u>usable by the public shall be provided within 10 feet of</u>	3:16
22	<u>entranceways or exitways equipped with barricades or</u>	3:17
23	<u>pedestrian control devices.</u>	
24	<u>b. A 60-inch clear pathway shall be provided for</u>	1:1us
25	<u>wheelchair and pedestrian passage between any barricades or</u>	3:19
26	<u>pedestrian control devices and the adjacent exterior sidewalk</u>	
27	<u>curb.</u>	3:20
28	<u>3. Exitways with barricades or pedestrian control</u>	1:1us
29	<u>devices shall not be used to satisfy width requirements for</u>	3:23
30	<u>means of egress.</u>	
31		

1	<u>4. Interior or exterior turnstiles are prohibited,</u>	1:1us
2	<u>except that in occupancies serving over 100 persons,</u>	3.26
3	<u>turnstiles may be used if there is available an alternative,</u>	
4	<u>adjacent means of passage providing at least 32 inches of</u>	3.27
5	<u>clearance</u>	
6	<u>5. Each checkout aisle in a retail or mercantile</u>	1:1us
7	<u>occupancy shall provide at least 32 inches of clear passage,</u>	3.30
8	<u>except that if the aisle requires a change in direction of</u>	
9	<u>more than 45 degrees, the clearance shall be at least 36</u>	3.31
10	<u>inches.</u>	
11	<u>(k) Restrooms and toilet rooms shall comply with the</u>	1:1us
12	<u>following requirements:</u>	3.33
13	<u>1. Each restroom shall have a minimum clear passage at</u>	1:1us
14	<u>least 44 inches wide for wheelchair access to toilet</u>	3.35
15	<u>facilities and shall have an unobstructed space at least 60</u>	
16	<u>inches in diameter, 52 inches by 72 inches finished inside</u>	3.36
17	<u>dimensions, or a T-shaped space for 180 degree turns.</u>	3.37
18	<u>2. Restroom vestibules having a series of doors shall</u>	1:1us
19	<u>have an unobstructed width of at least 48 inches and an</u>	3.40
20	<u>unobstructed depth of at least 60 inches finished inside</u>	
21	<u>dimensions.</u>	3.41
22	<u>3. Toilet rooms shall be at least 68 inches by 68</u>	1:1us
23	<u>inches. Immediately outside the toilet room there shall be a</u>	3.43
24	<u>turnaround space at least 60 inches in diameter, 52 inches by</u>	3.44
25	<u>72 inches finished inside dimensions, or a T-shaped space</u>	
26	<u>Any swinging door on a toilet room shall either swing out of</u>	3.45
27	<u>the room or be double-acting. Each toilet room shall have a</u>	3.46
28	<u>grab rail on the wall adjacent to the water closet.</u>	
29	<u>4. Lavatories shall have narrow aprons which, when</u>	1.1us
30	<u>mounted at a height of from 28 inches to 34 inches, measured</u>	3.49
31		

1	<u>vertically from the floor to the bottom of the apron, allow</u>	
2	<u>for use of the lavatory by persons in wheelchairs.</u>	3 50
3	5 <u>There shall be at least one mirror and at least one</u>	1 1us
4	<u>shelf above lavatories at a height of no more than 40 inches</u>	3 53
5	<u>from the floor, measured from the top of the shelf and the</u>	
6	<u>bottom of the mirror.</u>	3 54
7	6. <u>At a location no more than 40 inches above the</u>	1 1us
8	<u>floor, there shall be at least one towel rack or towel</u>	3 57
9	<u>dispenser and at least one of any other kind of dispenser or</u>	
10	<u>disposal unit provided within the restroom or toilet room.</u>	3 58
11	7 <u>Grabrails shall be located 33 inches from, and</u>	1:1us
12	<u>parallel to, the finished floor, measured vertically to the</u>	3 60
13	<u>top of the rail with a variation of not more than one-half</u>	
14	<u>inch, and.</u>	3 61
15	a. <u>Shall have an outside diameter of 1.5 inches;</u>	1:1us
16	b. <u>Shall provide 1.5 inches of clearance between the</u>	1:1us
17	<u>rail and the wall;</u>	3 64
18	c. <u>Shall be so designed and supported as to withstand</u>	1:1us
19	<u>a load of not less than 200 pounds applied at any point,</u>	3 67
20	<u>downward or horizontally;</u>	
21	d. <u>Shall be continuously graspable along the entire</u>	1 1us
22	<u>length; and</u>	
23	e. <u>Shall be at least 24 inches long and shall be</u>	1 1us
24	<u>centered at the leading edge of the water closet.</u>	3 71
25	8 <u>Water closet seats shall be at a height of no less</u>	1 1us
26	<u>than 19 inches and no more than 20 inches, measured vertically,</u>	3 74
27	<u>from the finished floor to the top of the seat.</u>	
28	9. <u>At least one stall shall conform to the following:</u>	1 1us
29	a. <u>If doors are used, the doors shall be of the side-</u>	1 1us
30	<u>hinged swinging type, shall swing out of the stall, and shall</u>	3 78
31	<u>provide a minimum opening of 29 inches clear width.</u>	

1	<u>p. The door to the stall shall be placed diagonally</u>	1 lus
2	<u>opposite the water closet in the wall directly opposite the</u>	3 81
3	<u>water closet or diagonally opposite the water closet in the</u>	
4	<u>side wall opposite the water closet.</u>	3.82
5	<u>c. The stall shall provide grab rails as required by</u>	1 lus
6	<u>this section.</u>	
7	<u>d. The stall shall be at least 68 inches by 68 inches.</u>	1:lus
8	<u>10. Where restroom areas are not visible from public</u>	1 lus
9	<u>areas on any floor, accessibility shall be marked by readily</u>	4.3
10	<u>visible signs or symbols generally recognized by wheelchair</u>	
11	<u>users, and by signs appropriate for recognition by blind</u>	4 4
12	<u>persons.</u>	
13	<u>(l) Passenger elevators shall be accessible to and</u>	1:lus
14	<u>usable by physically handicapped persons on the level that</u>	4 7
15	<u>such persons normally use to enter the building and all other</u>	
16	<u>levels normally used by the public. All elevators shall</u>	4.9
17	<u>conform to provisions of law relating to elevator design and</u>	
18	<u>equipment.</u>	4.10
19	<u>(m) Switches and controls for light, heat,</u>	1 lus
20	<u>ventilation, windows, and draperies, and all other controls of</u>	4 13
21	<u>frequent or essential use, shall be placed between 42 and 52</u>	
22	<u>inches from the floor.</u>	4 14
23	<u>(n) Where water fountains or other means of dispensing</u>	1:lus
24	<u>water are provided, at least one such fountain or device shall</u>	4..7
25	<u>be accessible and shall have upfront spouts and either hand-</u>	
26	<u>operated or hand-and-foot-operated controls.</u>	4 .8
27	<u>(o) In retail occupancies providing changing rooms for</u>	1:lus
28	<u>the public, at least one changing room shall:</u>	4 21
29	<u>1. Provide an opening of at least 29 inches clear</u>	1:lus
30	<u>width.</u>	
31		

1	<u>2. Have unobstructed finished inside dimensions of at</u>	1:1us
2	<u>least 36 inches wide by 60 inches deep.</u>	4:25
3	<u>3. If a door is provided, have a door that swings out.</u>	1:1us
4	<u>(p) Where room numbers are provided, raised or</u>	1:1us
5	<u>recessed numbers shall be used. Such numbers shall, whenever</u>	4:29
6	<u>possible, be located adjacent to the door on the hinge side at</u>	
7	<u>a height of between 54 and 66 inches from the floor.</u>	4:30
8	<u>(q) Where warning signals are used, audible signals</u>	1:1us
9	<u>shall be accompanied by visual signals for the benefit of the</u>	4:33
10	<u>hearing-impaired, and visual signals shall be accompanied by</u>	
11	<u>audible signals for the benefit of the blind.</u>	4:34
12	<u>(r) All theaters, auditoriums, motion-picture houses,</u>	1:1us
13	<u>exhibition halls, meeting rooms, passenger rooms, and churches</u>	4:36
14	<u>shall provide listening systems to ensure listening access to</u>	4:37
15	<u>hearing-impaired persons. Assembly areas with an occupant</u>	4:36
16	<u>load of more than 50 persons and an audio amplification system</u>	
17	<u>shall provide a permanent assistive system which meets the</u>	4:39
18	<u>standards of the American National Standards Institute.</u>	4:40
19	<u>Assembly areas without an audio amplification system, and</u>	4:41
20	<u>spaces used primarily as meeting or conference rooms, shall</u>	4:42
21	<u>provide either permanently installed or portable listening</u>	
22	<u>systems, portable systems, if used, may serve more than one</u>	4:43
23	<u>room. If the listening system serves only a limited section</u>	4:44
24	<u>of the assembly area, that section shall be located within 50-</u>	4:45
25	<u>feet viewing distance of the stage or performing area and</u>	
26	<u>shall provide a complete view of the stage or performing area</u>	4:45
27	<u>to facilitate lipreading. Acceptable types of listening</u>	4:47
28	<u>systems include, but are not limited to, audio induction</u>	
29	<u>loops, radio frequency (AM or FM), and infrared transmission.</u>	4:48
30	<u>(5)(a) If the owner of the building certifies that</u>	1:1us
31	<u>particular areas of the building are used only by employees</u>	4:51

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CODING: Words stricken are deletions; words underlined are additions.

1	<u>and that the work performed in such areas cannot reasonably be</u>	
2	<u>performed by handicapped persons, such areas are exempt from</u>	4.52
3	<u>this section unless they provide the only means of access from</u>	4.53
4	<u>one area normally used by handicapped persons to another such</u>	
5	<u>area.</u>	
6	<u>(b) Except with respect to office, retail, or</u>	1:1us
7	<u>mercantile occupancies, if an owner of a building not equipped</u>	4.56
8	<u>with an elevator certifies that all services provided within</u>	
9	<u>the building are accessible at a habitable grade level, such</u>	4.57
10	<u>building is exempt from this section with respect to floors</u>	4.58
11	<u>above such level.</u>	
12	<u>(c) Wheelchair lifts may be used to provide</u>	1:1us
13	<u>accessibility to and within buildings and structures.</u>	4.61
14	<u>(6) Public food service establishments and</u>	1:1us
15	<u>establishments licensed under the beverage law for consumption</u>	4.64
16	<u>on the premises, which establishments use fixed tables or</u>	
17	<u>booths, shall comply with the following.</u>	4.65
18	<u>(a) Aisles adjoining such booths or tables shall</u>	1:1us
19	<u>provide clear space for a wheelchair.</u>	4.67
20	<u>(b) Where there are open positions along both sides of</u>	1:1us
21	<u>such aisles, the aisles shall be at least 52 inches wide.</u>	4.71
22	<u>(c) Where there are open positions along only one side</u>	1:1us
23	<u>of such aisles, the aisles shall be at least 52 inches wide or</u>	4.74
24	<u>there shall be on the opposite side of such aisles loose or</u>	
25	<u>unfixed tables which can easily be moved.</u>	4.75
26	<u>(7) Public assembly occupancies with fixed seating</u>	1:1us
27	<u>arrangements shall provide viewing or seating positions for</u>	4.78
28	<u>wheelchairs in the following amounts:</u>	
29	<u>(a) For the first 100 fixed seats, there shall be one</u>	1:1us
30	<u>such space for each 25 fixed seats or a fraction thereof.</u>	4.81
31		

1 **(b)** For all remaining fixed seats, there shall be one | 1.1.s
2 such space for each 100 fixed seats or a fraction thereof. | 4.34

3
4 Such space shall be either clear space or space containing an | 1.1.us
5 easily removed portable chair. Such space shall be at least | 5.3
6 30 inches wide by 48 inches long.

7 **(8)(a)** Two-story and three-story residential buildings | 1.1.us
8 with less than 49 units, having 100-percent accessibility at | 5.6
9 habitable grade levels, shall not be required to comply with
10 this section at floors above such levels except where an | 5.7
11 elevator is provided. Twenty-five percent of the total number | 5.8
12 of living units shall be provided with a 29-inch clear passage | 5.9
13 to all toilet rooms, bathrooms, and walk-in closets, and shall
14 meet the requirements of this subsection, but need not | 5.10
15 otherwise comply with this section. If the building is | 5.11
16 provided with an elevator, the remaining 75 percent of the | 5.12
17 total number of units shall provide at least one 29-inch clear | 5.13
18 opening to all toilet rooms, bathrooms, and walk-in closets,
19 but the living units need not comply with this section.

20 **(b)** Within living units requiring accessibility, | 1.1.us
21 hallways having no walk-through openings in the side walls may | 5.16
22 be less than 44 inches wide, but may not be less than 36
23 inches wide. | 5.17

24 **(c)** Single-family houses, duplexes, triplexes, and | 1.1.us
25 townhouses shall provide at least one 29-inch clear passage to | 5.11
26 all toilet rooms, bathrooms, and walk-in closets on the ground
27 floor, but need not otherwise comply with this section. | 5.21

28 **(d)** Condominiums shall comply with this subsection. | 1.1.us

29 **(e)** All residential occupancies except for single- | 1.1.us
30 family homes shall comply with this section as to | 5.25
31 accessibility to accessory facilities, including pools,

1	<u>patios, sauna rooms, recreational areas and buildings, laundry</u>	5 26
2	<u>rooms, and similar areas.</u>	
3	(f) <u>In motels and hotels, at least 5 percent of the</u>	1:lus
4	<u>quest rooms shall provide the following special accessibility</u>	5.28
5	<u>features as required by this section:</u>	
6	1. <u>Grabrails in toilet rooms and restrooms</u>	1:lus
7	2. <u>Accessible water closet seats,</u>	1:lus
8	3. <u>Accessible mirrors and lavatories.</u>	1:lus
9	4. <u>Bathtubs equipped with shower curtains, grabrails,</u>	1:lus
10	<u>accessible shower head controls, and a permanent or removable</u>	5.34
11	<u>tub seat.</u>	
12	5. <u>Excluding the tub area, the toilet room shall be at</u>	1:lus
13	<u>least 68 inches by 68 inches.</u>	5.36
14	6 <u>The toilet room door shall not swing into the</u>	1:lus
15	<u>toilet room.</u>	
16	(9)(a)1. <u>Automobile parking spaces for the physically</u>	1 lus
17	<u>handicapped shall be provided as set forth in the following</u>	5 39
18	<u>table:</u>	
19		
20	<u>Total Parking in Lot</u>	<u>Required Number of</u>
21		<u>Accessible Spaces</u>
22		
23	<u>Up to 5..... 0</u>	1:lus
24	<u>6 to 30..... 1</u>	1:lus
25	<u>31 to 49..... 2</u>	5.45
26	<u>50 to 75..... 3</u>	1:lus
27	<u>76 to 100..... 4</u>	5 46
28		
29	<u>For parking areas having more than 100 total spaces, the</u>	5 47
30	<u>number of reserved spaces provided for the disabled shall be</u>	5 48
31	<u>4, plus 2 percent of the total number of spaces above 100.</u>	

1 2. Such parking spaces, where adjacent to a curb, 1:lus
2 shall be provided with curb-ramps, wheelstops and other 5.51
3 similar devices shall provide a minimum 36-inch clear passage
4 on either side 5.52
5 (b) Parking spaces for the physically handicapped 1:lus
6 shall be prominently outlined with blue paint and posted with 5.54
7 an approved, permanent sign bearing the internationally
8 accepted handicap symbol and the caption: "PARKING BY DISABLED 5.55
9 PERMIT ONLY." However, for residential buildings only, each 5.56
10 parking space for the physically handicapped shall not require 5.57
11 a disabled parking sign or blue paint until such time as the
12 space is assigned to a particular tenant or owner. 5.59
13 (c) Parking spaces for the physically handicapped 1:lus
14 shall be located as close as possible to elevators, ramps, 5.60
15 walkways, and entrances used by the general public 5.61
16 (d) Ramps or curb-cuts shall be so located that they 1:lus
17 do not project into vehicular traffic. 5.62
18 (e) Ramps or curb-cuts shall be located or protected 1:lus
19 to prevent their obstruction by parked vehicles. 5.63
20 Section 2 Section 553.49, Florida Statutes, 1986 5.64
21 Supplement, is amended to read:
22 553.49 Modifications and waivers; accessibility 5.65
23 advisory committee -- 1:lus
24 (1) The Department of Community Affairs Florida Board 5.66
25 of Building Codes and Standards shall provide by regulation 5.69
26 criteria for granting individual modifications of, or 5
27 exceptions from, the literal requirements of this part upon a
28 determination of unnecessary or extreme hardship, provided 5.72
29 such waivers shall not violate federal accessibility laws and 5.73
30 regulations and shall be reviewed by an accessibility advisory 5.74
31 committee consisting of the following eight four members: 5.76

1	Executive Director; Governor's Committee on Employment of the	1:105
2	Handicapped; Director, Division of Blind Services; Director of	5 79
3	the Division of Vocational Rehabilitation; <u>Director, Aging and</u>	
4	<u>Adult Services, and five disabled presidents of nonprofit</u>	5 80
5	<u>organizations in the state and President, Florida Council of</u>	5 82
6	<u>Handicapped Organizations; or their designees. Upon</u>	6.1
7	application made in the form provided, an individual waiver or	
8	modification may be granted by the <u>accessibility committee</u>	6.2
9	board so long as such modification or waiver is not in	6.3
10	conflict with more stringent standards provided in another	
11	chapter.	6 4
12	(2) Meetings of the advisory committee shall be held	6.5
13	<u>within 30 days after receipt of an application for a waiver in</u>	6.6
14	<u>conjunction with the regular quarterly meetings of the board.</u>	6.8
15	(3) <u>The committee may review and act on any waiver of</u>	1:105
16	<u>s. 553.48</u>	
17	Section 3 Section 553.495, Florida Statutes, is	6.10
18	created to read:	
19	<u>553.495 Accessibility to public entrances, parking</u>	1:105
20	<u>areas, and curb-ramps.--</u>	6 12
21	<u>(1) LEGISLATIVE INTENT --It is the intent of the</u>	1:105
22	<u>Legislature to provide for wheelchair access from parking</u>	6 14
23	<u>areas to entrances used by the general public in all existing</u>	6 16
24	<u>and future shopping centers, strip stores, professional</u>	6 16
25	<u>buildings, office buildings, and other similar buildings used</u>	
26	<u>by the general public.</u>	6 17
27	<u>(2) APPLICABILITY.--</u>	1:105
28	<u>(a) The provisions of this section apply to the real</u>	6 20
29	<u>estate owners of all such businesses or facilities used by the</u>	6 21
30	<u>general public. For the purposes of this act, "real estate</u>	6 22
31		

1	<u>owner" means the person or entity holding the real property</u>	6.23
2	<u>title in fee.</u>	
3	<u>(b) The specific accessibility features required by</u>	1:1us
4	<u>this section are not mandatory at locations where structural</u>	6.25
5	<u>alterations of a building are necessary to effect compliance</u>	6.27
6	<u>with such provisions. Further, if specific accessibility</u>	6.28
7	<u>features prescribed by this section would obstruct pedestrian</u>	
8	<u>or vehicular traffic, such features are not mandatory.</u>	6.29
9	<u>(c) In the event of conflict between the provisions of</u>	1:1us
10	<u>this section and any other provision of law of this state or</u>	6.31
11	<u>its political subdivisions, the provisions of this section</u>	6.32
12	<u>shall control and apply.</u>	
13	<u>(3) ACCESSIBILITY TO PUBLIC ENTRANCES --</u>	1:1us
14	<u>(a) Real estate owners using property for, or renting</u>	1:1us
15	<u>property to, businesses or facilities where the general public</u>	6.35
16	<u>is invited or may frequent or be employed, shall make at least</u>	6.36
17	<u>one entrance that is used by the general public accessible to</u>	6.37
18	<u>the disabled. Such accessibility to an entrance shall be</u>	6.38
19	<u>accomplished by the use of ramps with landings if an abrupt</u>	6.39
20	<u>change in elevation from the sidewalk area of the business or</u>	6.40
21	<u>facility to the designated accessible entrance makes entry</u>	
22	<u>into the building via wheelchair or other ambulatory devices</u>	6.41
23	<u>difficult or impossible. An "abrupt change in elevation"</u>	6.43
24	<u>means a change of more than 1/2 inch and less than 7 inches.</u>	
25	<u>(b) Any business or facility in which the finished</u>	1:1us
26	<u>floor elevation is more than 7 inches higher than the sidewalk</u>	6.45
27	<u>area in front of the business or facility is exempt from this</u>	6.46
28	<u>section.</u>	
29	<u>(c) Each ramp shall have a minimum clear width of 44</u>	1:1us
30	<u>inches and a maximum slope of 1:12. A ramp leading to an</u>	6.49
31	<u>entrance shall have a level landing at the top of its run. If</u>	6.50

1	<u>the door of an entrance swings out toward the ramp, the</u>	
2	<u>landing shall be at least 5 feet wide by 5 feet deep. Such</u>	6 52
3	<u>landing shall extend at least 1 foot beyond the latch side of</u>	
4	<u>the door. If the door does not swing out toward the ramp, the</u>	6 53
5	<u>landing shall be at least 3 feet wide by 5 feet deep.</u>	6.54
6	<u>(d) This section shall not be construed to require</u>	1 lus
7	<u>widening or other alteration of existing entrances or door</u>	6 56
8	<u>frames of any building.</u>	
9	<u>(4) ACCESSIBILITY TO PARKING AREAS --If a curb or</u>	1:lus
10	<u>other abrupt change in elevation of more than 1/2 inch</u>	6.58
11	<u>separates the parking area from the sidewalk area of a</u>	6 59
12	<u>business or facility served by such parking area, such parking</u>	
13	<u>area shall have a curb-ramp or curb-cut which leads from the</u>	6 60
14	<u>parking area to the sidewalk area of such business or</u>	6 61
15	<u>facility. If the sidewalk curb length of a parking area</u>	6 62
16	<u>exceeds 200 feet, a second curb-ramp or curb-cut is required.</u>	6 63
17	<u>Regardless of the total length of the curb, there shall be no</u>	6.64
18	<u>interval greater than 250 feet between a curb-ramp or curb-cut</u>	6.65
19	<u>and the end of the curb.</u>	
20	<u>(5) SPECIFICATIONS AND PROTECTION OF CURB-RAMPS AND</u>	1 lus
21	<u>CURB-CUTS.--</u>	
22	<u>(a) A curb-ramp shall have a minimum clear width of 44</u>	1:lus
23	<u>inches and a maximum slope of 1:12. A curb-cut shall have a</u>	6 70
24	<u>minimum clear width of 36 inches and a maximum slope of 1:12.</u>	
25	<u>A curb-cut may not be located so that a curb-cut of the proper</u>	6 71
26	<u>slope would cross the entire width of the sidewalk. A curb-</u>	6 73
27	<u>ramp shall be located so that it does not project into a</u>	
28	<u>vehicular traffic lane. If it is impossible to construct</u>	6.74
29	<u>either a curb-ramp with a maximum slope of 1:12, or a curb-cut</u>	
30	<u>with a maximum slope of 1:12, that does not cross the entire</u>	6 76
31		

1 width of the sidewalk, no curb-ramp or curb-cut shall be
 2 required.
 3 (b) A curb-ramp or curb-cut shall be located or 1:1us
 4 protected to prevent its obstruction by parked vehicles. Each 6:79
 5 curb-ramp or curb-cut shall be elaborately striped or
 6 otherwise marked or protected so that access routes are 6:80
 7 clearly visible to the general public. 6:81
 8 (6) ENFORCEMENT.--It is the responsibility of the 1:1us
 9 local code enforcement officer to enforce the provisions of 6:83
 10 this section relating to curb-ramps, curb-cuts, and parking.
 11 Section 4. Subsections (1) and (2) of section 6:84
 12 316.1956, Florida Statutes, are amended to read 7:..
 13 316.1956 Parking spaces provided by nongovernmental 7:2
 14 entities for certain disabled persons.--
 15 (1) Any business, firm, or other person licensed to do 7:4
 16 business with the public shall ~~may~~ provide specially designed 7:6
 17 and marked motor vehicle parking spaces for the exclusive use 7:7
 18 of physically disabled persons who have been issued parking 7:8
 19 permits pursuant to s. 316.1958 or s. 320.0848. The minimum 7:8
 20 number of such parking spaces offered for the general public,
 21 excluding owner or employee designated parking, shall be as 7:9
 22 set forth in the following table provided in s. 7:11
 23 316-1956+2+fe+
 24
 25

<u>Total Parking Spaces in Lot</u>	<u>Required Number of</u>
<u>for General Public</u>	<u>Accessible Spaces</u>
26 <u>Up to 5.....</u>	<u>0</u>
27 <u>6 to 30.....</u>	<u>1</u>
28 <u>31 to 49.....</u>	<u>2</u>
29 <u>50 to 75.....</u>	<u>3</u>

 30
 31

1	<u>76 to 100.....4</u>	7.19
2		
3	<u>For parking areas with more than 100 spaces, the number of</u>	7.20
4	<u>parking spaces for physically disabled persons shall be 4,</u>	7.22
5	<u>plus 2 percent of the total number of spaces above 100.</u>	
6	(2) Each such parking space shall conform to the	7.23
7	requirements of s. <u>316.1955(3), shall be prominently outlined</u>	7.24
8	<u>in blue paint,</u> and shall be posted and maintained with a	7.25
9	permanent, above-grade sign bearing the international symbol	
10	of accessibility or the caption "PARKING BY DISABLED PERMIT	7.26
11	ONLY," or bearing both such symbol and caption.	
12	Section 5. Subsection (2) of section 318.18, Florida	7.27
13	Statutes, 1986 Supplement, is amended to read:	
14	318.18 Amount of civil penalties.--The penalties	7.28
15	required for a noncriminal disposition pursuant to s.	7.29
16	318.14(1), (2), and (4) are as follows:	
17	<u>(2)(a) One hundred dollars for any violation of s.</u>	7.30
18	<u>316.1955 or s. 316.1956.</u>	
19	<u>(b) Thirty dollars for all other nonmoving traffic</u>	7.32
20	violations and:	7.34
21	<u>1.(a)</u> For all violations of ss. 316.613 and 322.19.	7.36
22	<u>2.(b)</u> For all violations of ss. 320.0605(1),	1:1us
23	320.07(1), 322.03(1), and 322.15(1). Any person who is cited	7 38
24	for a violation of s. 320.07(1) shall be charged a delinquent	
25	fee pursuant to s. 320.07(4).	7 39
26	<u>3.(c)</u> For all violations of s. 316.610. However, for	7.41
27	a violation of s. 316.610, if the person committing the	
28	violation corrects the defect within 10 days from the date	7 42
29	upon which the traffic citation was issued, the fine shall be	
30	reduced to \$7, of which \$2 shall be distributed to the clerk	7.43
31	of the court for administrative costs, \$4 to the law	7.44

1	enforcement agency which confirms that the defect has been	
2	corrected and completes the affidavit of compliance form, and	7.45
3	\$1 to the Department of Highway Safety and Motor Vehicles.	
4	Section 6. Section 364.391, Florida Statutes, is	7.46
5	created to read:	
6	<u>364.391 Wheelchair accessibility to pay telephones.--</u>	1:1us
7	<u>(1) Pay phones, used by the general public, shall be</u>	7.49
8	<u>accessible to wheelchair disabled persons. Pay telephones</u>	7.50
9	<u>shall not be placed in areas inaccessible to disabled persons,</u>	
10	<u>including, but not limited to, restroom vestibules, adjacent</u>	7.51
11	<u>to sidewalks without paved access for wheelchairs, on ramps or</u>	7.52
12	<u>ramp platforms, or in recessed floor areas without wheelchair</u>	
13	<u>access. Pay telephones shall be devoid of iron posts which do</u>	7.53
14	<u>not provide a clear 36-inch access route.</u>	7.54
15	<u>(2) Single station pay telephones shall have coin</u>	7.55
16	<u>slots no higher than 54 inches from ground or floor level</u>	7.56
17	<u>where the telephone is mounted.</u>	
18	<u>(3) Pay telephones which are not accessible with the</u>	7.58
19	<u>54-inch coin slot shall be considered accessible if a second</u>	
20	<u>accessible phone is placed adjacent or within 15 feet of the</u>	7.59
21	<u>existing pay telephone.</u>	
22	<u>(4) Unaccessible pay telephone banks shall be</u>	7.61
23	<u>considered accessible if 20 percent, but not more than two, of</u>	
24	<u>the pay telephones are made accessible by adding accessible</u>	7.62
25	<u>pay telephones or modifying the existing pay telephones.</u>	7.63
26	<u>(5) Pay telephones that are not accessible to the</u>	1:1us
27	<u>disabled shall be made accessible, relocated to an accessible</u>	7.65
28	<u>location, or removed.</u>	
29	<u>(6) Pay telephones located on second or upper floor</u>	7.66
30	<u>levels not serviced by a ramp or an elevator shall be exempt</u>	
31	<u>from this section.</u>	7.67

1	<u>(7) Local building code enforcement officers shall be</u>	1.1us
2	<u>responsible for the enforcement of this section.</u>	7.68
3	<u>(8) This section shall take effect January 1, 1988.</u>	7.69
4	Section 7. <u>Each section which is added to chapter 364,</u>	7.70
5	<u>Florida Statutes, by this act is repealed on October 1, 1989,</u>	7.71
6	<u>and shall be reviewed by the Legislature pursuant to s. 11.61,</u>	7.72
7	<u>Florida Statutes.</u>	
8	Section 8. Except as otherwise provided herein, this	7.73
9	act shall take effect October 1, 1987.	7 74

HOUSE SUMMARY

With respect to accessibility by handicapped persons, provides accessibility requirements for certain buildings and provides exceptions. Requires listening systems for hearing-impaired persons in specified public buildings. Changes provisions relating to modifications and waivers of accessibility requirements and changes the advisory committee charged with the review of such modifications and waivers to an accessibility committee. Provides for accessibility to public entrances, parking areas, and curb-ramps. Provides minimum number and requirements of parking spaces by nongovernmental entities for certain disabled persons. Increases the fine for certain nonmoving traffic infractions. Provides for accessibility to pay telephones.

See bill for details.

HISTORY OF SENATE BILLS

S 860 GENERAL BILL by Finnerman (Identical H 835)

Casino Gambling/Cruise Yacht: imposes tax on gross receipts from conduct of casino gambling on vessels while cruising between points in this state, or to & from a single point in state, if vessel does not dock at any point outside state during cruise; provides for reporting of gross receipts derived from such gambling & remitting taxes due; provides for disposition of tax revenues; provides for collection & enforcement of tax, etc. Effective Date: 10/01/87.

04/08/87 SENATE Filed

04/23/87 SENATE Introduced, referred to Finance, Taxation and Claims, Appropriations -SJ 142

04/30/87 SENATE Withdrawn from Finance, Taxation and Claims; Appropriations; Indefinitely postponed -SJ 242

S 861 GENERAL BILL/ENG by Hair (Similar H 748)

State Money/Investments: revises provisions which specify those state moneys which may be invested in short-term investments; provides additional eligible investments; amends provision re Treasurer's investment powers & duties; authorizes maintenance of certain demand & sweepstakes accounts & loan of securities or investments to banks, etc. Amends F.S. Effective Date: 07/10/87

04/08/87 SENATE Filed

04/23/87 SENATE Introduced, referred to Finance, Taxation and Claims; Appropriations -SJ 142

05/01/87 SENATE On Committee agenda—Finance, Taxation and Claims, 05/05/87, 2:00 pm, Room-1C

05/04/87 SENATE Extension of time granted Committee Finance, Taxation and Claims

05/05/87 SENATE Comm. Report: Favorable with 1 amendment(s) by Finance, Taxation and Claims -SJ 271

05/06/87 SENATE New in Appropriations -SJ 271

05/21/87 SENATE Extension of time granted Committee Appropriations

05/27/87 SENATE On Committee agenda—Appropriations, 05/28/87, 1:00 pm, Room-A -SJ 446

05/28/87 SENATE Comm. Report: Favorable by Appropriations, placed on Calendar -SJ 480

05/02/87 SENATE Placed on Special Order Calendar -SJ 571; Passed as amended; YEAS 37 NAYS 0 -SJ 613

05/02/87 HOUSE In Message; Received, placed on Calendar -HJ 1058

05/04/87 HOUSE Substituted for HB 746; Read second time; Read third time; Passed; YEAS 108 NAYS 0 -HJ 1210

05/05/87 Ordered enrolled -SJ 1130

05/25/87 Signed by Officers and presented to Governor

07/10/87 Approved by Governor, Chapter No. 87-331

S 862 GENERAL BILL/CS/ENG by Finance, Taxation and Claims; Grinnale (Similar CS/H 1176, Compare H 1061)

Ad Val Tax Exemption/Homes for Aged: modifies criteria for exemptions for homes for aged; revises provisions re use for charitable purposes; deletes requirement that applicant corporation be a Fla. corporation; revises provisions re certain nonprofit housing projects; specifies that the \$25,000 per unit exemption applies to homes leased from a health facilities authority or industrial development authority; applies to 1987 tax year & thereafter, etc. Amends 196.1976-1976. Effective Date: 07/10/87.

04/08/87 SENATE Filed

04/23/87 SENATE Introduced, referred to Finance, Taxation and Claims; Appropriations -SJ 142

05/04/87 SENATE Extension of time granted Committee Finance, Taxation and Claims

05/11/87 SENATE On Committee agenda—Finance, Taxation and Claims, 05/13/87, 2:00 pm, Room-1C

05/13/87 SENATE Comm. Report: CS by Finance, Taxation and Claims -SJ 326

05/15/87 SENATE CS read first time -SJ 329; Now in Appropriations -SJ 525

05/21/87 SENATE Extension of time granted Committee Appropriations

05/25/87 SENATE Withdrawn from Appropriations -SJ 414; Placed on Calendar

05/28/87 SENATE Placed on Consent Calendar -SJ 498; CS passed as amended; YEAS 36 NAYS 0 -SJ 512

05/01/87 SENATE Immediately certified -SJ 533

05/01/87 HOUSE In Message

05/02/87 HOUSE Received, placed on Calendar -HJ 935; Read second time; Read third time; CS passed; YEAS 111 NAYS 0 -HJ 935

05/02/87 Ordered enrolled -SJ 580

05/25/87 Signed by Officers and presented to Governor

07/10/87 Approved by Governor, Chapter No. 87-332

S 863 GENERAL BILL by Frank and others (Compare H 2, H 13, H 30, H 64, H 349, H 350, H 784, H 1101, ENG/H 1350, CS/ENG/H 1506, CS/S 2, S 10, S 17, S 247, S 262, S 322, S 586, S 660, CS/ENG/S 777, S 1101)

Sales Tax: amends provisions to continue sales tax exemptions that are repealed by certain provision; amends provisions to increase tax on transient rentals, lease or rental of or income in real property, admissions, & sales, storage, & use; provides for retroactive effective date, etc. Amends Ch. 212, 222-285(13) Effective Date: 06/30/87 at midnight, or as otherwise provided.

04/08/87 SENATE Filed

04/23/87 SENATE Introduced, referred to Finance, Taxation and Claims; Appropriations -SJ 143

S 863 (CONTINUED)

05/04/87 SENATE Extension of time granted Committee Finance, Taxation and Claims

05/19/87 SENATE Extension of time granted Committee Finance, Taxation and Claims

05/02/87 SENATE Extension of time granted Committee Finance, Taxation and Claims

05/06/87 SENATE Died in Committee on Finance, Taxation and Claims, (Idem./Sim./Compare bill passed, refer to CS/SB 777 (Ch. 87-6) & CS/RB 1506 (Ch. 87-101))

S 864 GENERAL BILL by Kiser (Compare ENG/H 1278)

Investment Accounts/Service Charges: provides for review by Governor's office of certain investment account service charges; requires Administration Bd. to consider such review. Amends 216.515. Effective Date: 07/01/87 or upon becoming law, whichever occurs later.

04/08/87 SENATE Filed

04/23/87 SENATE Introduced, referred to Governmental Operations -SJ 143

04/24/87 SENATE On Committee agenda—Governmental Operations, 04/28/87, 2:00 pm, Room-H

04/28/87 SENATE Comm. Report: Favorable by Governmental Operations, placed on Calendar -SJ 233

05/28/87 SENATE Placed on Special Order Calendar -SJ 453

05/29/87 SENATE Placed on Special Order Calendar -SJ 486 & -SJ 498; Passed, YEAS 33 NAYS 0 -SJ 531

05/01/87 HOUSE In Message

05/08/87 HOUSE Received, placed on Calendar -HJ 1111; Read second time; Amendments adopted; Read third time; Passed as amended; YEAS 118 NAYS 0 -HJ 1112

05/03/87 SENATE In Message

05/06/87 SENATE Died in Message

S 865 GENERAL BILL/CS by Commerce; Dudley (Similar ENG/H 1346, Compare CS/ENG/S 1308)

Community Association Managers: provides for certification of community association managers; provides that Business Regulation Dept. shall administer act; provides qualifications & for examination of applicants to be such managers; establishes Community Association Managers Board & Community Association Management T.F., etc. Effective Date: 10/01/87.

04/08/87 SENATE Filed

04/23/87 SENATE Introduced, referred to Commerce; Appropriations -SJ 143

05/04/87 SENATE Extension of time granted Committee Commerce

05/14/87 SENATE On Committee agenda—Commerce, 05/18/87, 2:00 pm, Room-A

05/18/87 SENATE Comm. Report: CS by Commerce -SJ 365

05/20/87 SENATE CS read first time -SJ 367; Now in Appropriations -SJ 368

05/21/87 SENATE Extension of time granted Committee Appropriations

05/06/87 SENATE Withdrawn from Appropriations -SJ 653; Placed on Calendar

05/08/87 SENATE Died on Calendar, (Idem./Sim./Compare Bill passed, refer to CS/SB 1308 (Ch. 87-343))

S 866 GENERAL BILL/CS/ENG by Judiciary-Civil; Dudley (Similar H 321)

Civil Cases/Settlements: provides for offers of settlement in civil cases; provides for sanctions in case of offers which are unreasonably rejected; provides for set off, exceptions & exclusive remedy. Creates 65.061, 062. Effective Date: 07/02/87

04/08/87 SENATE Filed

04/23/87 SENATE Introduced, referred to Judiciary-Civil -SJ 143

04/30/87 SENATE On Committee agenda—Judiciary-Civil, 05/04/87, 2:00 pm, Room-B

05/01/87 SENATE Extension of time granted Committee Judiciary-Civil

05/04/87 SENATE Comm. Report: CS by Judiciary-Civil, placed on Calendar -SJ 273

05/12/87 SENATE CS read first time -SJ 277

05/28/87 SENATE Placed on Special Order Calendar -SJ 452; CS passed as amended; YEAS 30 NAYS 0 -SJ 470; Immediately certified -SJ 470

05/28/87 HOUSE In Message

05/29/87 HOUSE Received, placed on Calendar -HJ 804

05/01/87 HOUSE Placed on Special Order Calendar

05/02/87 HOUSE Substituted for HB 321; Read second time; Amendment adopted; Read third time; CS passed as amended; YEAS 118 NAYS 1 -HJ 988

05/02/87 SENATE In Message

05/08/87 SENATE Concurred; CS passed as amended; YEAS 30 NAYS 0 -SJ 640

05/03/87 Ordered engrossed, then enrolled -SJ 640

05/16/87 Signed by Officers and presented to Governor

07/02/87 Became Law without Governor's Signature, Chapter No. 87-249

S 867 GENERAL BILL by Kiser (Similar H 837)

Ad Valorem Tax/Assessment: provides for legal presumption, in administrative or court proceeding, that property appraiser's assessment or determination is correct; requires taxpayer to overcome such presumption by preponderance of evidence. Amends 194.034-.171 Effective Date: 07/01/87 or upon becoming law, whichever occurs later

COMMITTEE APPEARANCE RECORD

House of Representatives

5-13-87

(Date)

1176

(Bill Number)

Name

Henry Levy

Address

Suite 804 First Florida Bldg.

City

Tallahassee

State

FL

Representing

Property Appraisers Association of FL

Lobbyist (registered with House)

Yes

No

State employee

Yes

No

I wish to speak

Proponent

Opponent

Information

Request of Chairman

Subject

Amendments

H-16(1976)

STATE OF FLORIDA
HOUSE OF REPRESENTATIVES

Prepared 04/21/87
by the Committee on
Finance and Taxation

1986
FISCAL NOTE

HB 1176
Bill Number
As Introduced

STATE & LOCAL GOVERNMENT & PRIVATE SECTOR IMPACT

In compliance with Rule 7.16, there is hereby submitted a fiscal note on the above listed bill relative to the effect on revenues, expenditures, or fiscal liability of the State, and of Local Governments as a whole, and selected impacts on the private sector.

I. DESCRIPTION OF BILL

A. Fund or Tax Affected
Ad valorem tax

B. Principal Agency Affected
All local taxing authorities

C. Narrative Summary

Section 1. The section revises several provisions relating to ad valorem tax exemptions for homes for the aged. It deletes the requirement that the applicant for the exemption be a Florida corporation. The section also clarifies a reference to the National Housing Act. It provides a new exemption for homes for the aged which are financed by the Farmers Home Administration. To counter a recent Florida Supreme Court decision ruling unconstitutional the income requirements of S. 197.1975(4), Florida Statutes, the bill states that the new constitutional basis of the income criteria is found in Article VII, S. 6(e) -- the renters homestead provision. The Court relied on the charity exemption in ruling the Legislature exceeded its constitutional authority by defining charities in terms of the residents' income. See, Markham v. Evangelical Covenant Church, ___ So. 2nd ___, (Op. filed Feb. 26, 1987) (Fla. 1987). Finally, the section allows an exemption for certain Florida corporations which lease a home from a Chapter 154 health facility or a Chapter 159 industrial development authority.

Section 2. This section amends S. 196.1976, Florida Statutes, relating to severability. It continues the severability of subsections 196.197(1) and (2). It further provides that should any provision of S. 196.1975, Florida Statutes, be invalid or inoperative for any reason after January 1, 1988, the entire section is void. The intended effect of this nonseverability clause is to terminate the ad valorem tax exemption status for all homes for the aged if any provision of S. 196.1975 is found unlawful.

II. FISCAL IMPACT ON STATE AGENCIES/STATE FUNDS

A. Non-Recurring or First Year Start-up Effects
None

B. Recurring or Annualized Continuation Effects
None

C. Long Run Effects other than Normal Growth
None

D. Appropriations Consequences/Source of Funds
None

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2476

STATE OF FLORIDA
HOUSE OF REPRESENTATIVES

Prepared 04/21/87
by the Committee on
Finance and Taxation

1986
FISCAL NOTE

HB 1176
Bill Number
As Introduced

STATE & LOCAL GOVERNMENT & PRIVATE SECTOR IMPACT

In compliance with Rule 7.16, there is hereby submitted a fiscal note on the above listed bill relative to the effect on revenues, expenditures, or fiscal liability of the State, and of Local Governments as a whole, and selected impacts on the private sector.

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III. FISCAL IMPACT ON LOCAL GOVERNMENTS AS A WHOLE

A. Non-Recurring or First Year Start-up Effects

There is an insignificant negative impact in the first year.

B. Recurring or Annualized Continuation Effects

The bill may have the effect of increasing the number of homes for the aged exempt from ad valorem taxation. If so, the bill would reduce the tax base for all local tax authorities. The bill may also cause all homes for the aged to loose the exemption should the nonseverability clause cause all of S. 197.1975, Florida Statutes, to be voided. This would result in an increased tax base for all local taxing authorities.

C. Long Run Effects other than Normal Growth

None

IV. DIRECT IMPACT ON THE PRIVATE SECTOR:

A. Direct Private Costs

Section 2's nonseverability clause may serve to end the ad valorem tax exemption for all homes for the aged should S. 197.1975, Florida Statutes, be ruled unconstitutional. The termination of the exemption would result in increased costs for the homes.

B. Direct Private Benefits


None

C. Effects on Competition, Private Enterprise and Employment Markets

The bill should make foreign corporations operating homes for the aged more competitive with Florida ones because the bill would equalize their ad valorem tax status.

V. COMMENTS:

Analyst



Staff Director

MEMBER AMENDMENT (in computer)

Bill No. HB 1176

Senate Action

House Action

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If amendment is text of another bill insert:
Bill No. _____ Draft No. _____

Representative

offered the following amendment:

Amendment 1

On page...4..., lines..2-5.,

strike all of said lines

and insert: limitations established by that the department shall be exempt from ad valorem taxation deemed-to

Orig.
Journal
Third
Fourth

Code: h1176/999-01
Date:
Time:

MEMBER AMENDMENT (in computer)

Bill No. HB 1176

Senate Action

House Action

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If amendment is text of another bill insert:
Bill No. Draft No.

Representative

offered the following amendment:

Amendment 2

On page...5..., lines..14-19..,

strike all of said lines

and insert: ~~which is owned and operated by a Florida~~
~~corporation organized under the provisions of Chapter 617~~ not
exempted in subsection (3) or subsection (4), which is
operated by a not for profit corporation and is owned by such
corporation or leased by such corporation from a health
facilities authority pursuant to part III of Chapter 154 or an
industrial development authority pursuant to part III of
Chpater 159, and

MEMBER AMENDMENT (in computer)

Bill No. HB 1176

Senate Action

House Action

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If amendment is text of another bill insert:
Bill No. _____ Draft No. _____

Representative

offered the following amendment:

Amendment 3

On page...4..., line..10...,

strike all of said line

and insert: for the support or benefit of that person or

couple. (7) It is

(RENUMBER SUBSEQUENT SUBSECTIONS)

MEMBER AMENDMENT (in computer)

Bill No. HB 1176

Senate Action

House Action

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If amendment is text of another bill insert:
Bill No. Draft No.

Representative

offered the following amendment:

Amendment 4

On page...6..., line...25...

strike all of said line

and insert: subsection (8).

Senate Action

House Action

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If amendment is text of another bill insert:
Bill No. Draft No.

Representative T. F. ...

offered the following amendment:

Amendment

On page...6..., line...14...

after "section." insert: However, the application deadline as required under s. 196.011(1) shall be waived for the 1983 tax year only for any facility entitled to the exemption for every year thereafter.

SENATE STAFF ANALYSIS AND ECONOMIC IMPACT STATEMENT

<u>ANALYST</u>	<u>STAFF DIRECTOR</u>	<u>REFERENCE</u>	<u>ACTION</u>
1. <u>Beqqs B</u>	<u>Beqqs B</u>	1. <u>FTC</u>	<u>Fav/CS</u>
2. _____	_____	2. <u>AP</u>	_____
3. _____	_____	3. _____	_____
4. _____	_____	4. _____	_____

SUBJECT:

Ad Valorem Tax Exemption

BILL NO. AND SPONSOR:

CS/SB 862 by FTC Committee and Senator Grizzle

I. SUMMARY:

A. Present Situation:

Section 196.1975, F.S., provides criteria for ad valorem tax exemptions for homes for the aged. A home for the aged must be a Florida corporation qualified as an exempt organization under s. 501(c)(3) of the Internal Revenue Code. A facility must have at least 75 percent of its occupants over the age of 62 or who are permanently and totally disabled.

- Portions of homes for the aged devoted exclusively to the conduct of religious services or medical services are exempt from ad valorem taxation.
- Portions of homes for the aged occupied by persons meeting certain minimum income requirements are exempt from ad valorem taxation.
- Non-profit projects financed under ss. 202-208, 221(d)(3) or (4) or 236 of the National Housing Act which are subject to federal limitations are exempt from ad valorem taxation.
- Each unit of a home for the aged not otherwise exempt in a home owned and operated by a Florida corporation organized under the provisions of chapter 617, F.S., which is used for the purposes for which the home was organized and which is occupied on January 1 by a person making it his permanent residence, is exempt from ad valorem taxation up to a value of \$25,000.

Subsection 196.1975(6), F.S., cites the third sentence of s. 3(a), Article VII, State Constitution as the authority for granting the exemptions for homes for the aged. This sentence reads, "Such portions of property as are used predominantly for educational, literary, scientific, religious, or charitable purposes may be exempted by general law from taxation."

Section 196.1976, F.S., provides that in the event that any provision of s. 196.1975, F.S., is held to be invalid or inoperative for any reason such provisions are declared severable.

B. Effect of Proposed Changes:

1. The requirement that a home for the aged be a Florida corporation is deleted;
2. Section references to the National Housing Act for purposes of the exemption are corrected to refer to sections 202 and 202 with a section 8 subsidy;
3. The cited Florida constitutional authority for the exemptions is s. 196.1975, F.S., is changed. The third

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sentence of s. 3(a), Article VII, State Constitution is cited only for those portions of homes exempted for religious or medical reasons. Section 6(e), Article VII, State Constitution is cited as the authority for the remaining exemptions. This subsection reads:

By general law and subject to conditions specified therein, the Legislature may provide to renters, who are permanent residents, ad valorem tax relief on all ad valorem tax levies. Such ad valorem tax relief shall be in the form and amount established by general law.

4. For purposes of the \$25,000 unit exemption, if a facility is owned and operated by a not for profit corporation or is leased from a health facilities authority pursuant to part II of chapter 154 or an industrial development authority pursuant to part III of chapter 159, it may still qualify for the exemption.
5. If any provision of s. 196.1975, F.S., is found to be invalid or inoperative after January 1, 1988, then the remaining provisions of that section shall be deemed void and of no effect.
6. A number of technical changes are made and obsolete language is deleted.

II. ECONOMIC IMPACT AND FISCAL NOTE:

A. Public:

Certain homes for the aged not now qualifying for exemption would qualify under this bill. Homes financed by the Farmers Home Administration and s. 515 of the Housing Act of 1949 would qualify for a full ad valorem exemption. Homes leased from a health facilities authority or an industrial development authority would qualify for the partial \$25,000 per unit exemption.

B. Government:

It is not known how many additional homes for the aged would qualify for exemption under this bill. The fiscal impact should be insignificant.

III. COMMENTS:

This act would take effect upon becoming a law and apply to the 1987 tax year and thereafter.

IV. AMENDMENTS:

None.

STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
COMMITTEE SUBSTITUTE FOR
Senate Bill 862

CS/SB 862 made the following changes to SB 862:

- 1) Homes for the aged financed by the Farmers Home Administration under s. 515 of the Housing Act of 1949, as amended, are no longer exempt from ad valorem taxation.
- 2) A unit or apartment of a home for the aged no longer must be operated by a Florida corporation organized under the provisions of Chapter 617, in order to qualify for the \$25,000 unit exemption. A facility owned and operated by a not for profit corporation or leased from a health facilities authority pursuant to part III of Chapter 154 or an industrial development authority pursuant to part III of Chapter 159, may qualify for the exemption.

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Committee on Finance, Taxation and Claims


Staff Director

(FILE THREE COPIES WITH THE SECRETARY OF THE SENATE)

BILL VOTE SHEET

(VS-87: File with Secretary of Senate)

BILL NO. SB 862

COMMITTEE ON Finance, Taxation & Claims

DATE May 13, 1987

FINAL ACTION:

TIME 2:00 - 5:00 PM

Favorably with amendments

PLACE Room 1C

Favorably with Committee Substitute

OTHER COMMITTEE REFERENCES:
(In order shown)

Unfavorably

AP _____

OTHER: Temporarily Passed

Reconsidered

Not Considered

THE VOTE WAS:

FINAL BILL VOTE		SENATORS	#1 by Kiser		#2 by Kiser		#3 by Kiser		#4 by Kiser		#5 by Kiser	
Aye	Nay		Aye	Nay	Aye	Nay	Aye	Nay	Aye	Nay	Aye	Nay
		Childers, D.	W		W		W		W		W	
		Childers, W.D.	I		I		I		I		I	
x		Crenshaw	T		T		T		T		T	
x		Dudley	H		H		H		H		H	
x		Johnson	O		O		O		O		O	
x		Kiser	U		U		U		U		U	
x		Malchon	T		T		T		T		T	
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x		Plummer	O		O		O		O		O	
		Scott	B		B		B		B		B	
x		Stuart	J		J		J		J		J	
		Thomas	E		E		E		E		E	
x		Weinstein	C		C		C		C		C	
x		Woodson	T		T		T		T		T	
x		VICE CHAIRMAN Crawford	I		I		I		I		I	
x		CHAIRMAN Deratany	O		O		O		O		O	
			N		N		N		N		N	
x*		TOTAL	x		x		x		x		x	
Aye	Nay		Aye	Nay	Aye	Nay	Aye	Nay	Aye	Nay	Aye	Nay

*Present at the table without objection
(Attach additional page if necessary)

Please Complete: The key sponsor appeared (x)
A Senator appeared ()
Opponent's side appeared ()

