

By Senator Latvala

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1 A bill to be entitled
2 An act relating to the assessment of residential and
3 nonhomestead real property; creating s. 193.624, F.S.;
4 providing definitions; excluding the value of certain
5 installations, changes, or improvements made after a
6 specified date from the assessed value of residential
7 real property; providing for application; requiring
8 the filing of applications by specified times in order
9 for such installations, changes, or improvements to be
10 excluded from the assessed value of residential real
11 property; providing procedural requirements and
12 limitations; requiring a nonrefundable filing fee for
13 a petition to the value adjustment board; amending s.
14 193.155, F.S.; specifying additional exceptions to the
15 assessment of homestead property at just value;
16 reenacting s. 193.1551, F.S., relating to assessment
17 of certain homestead property damaged in 2004 named
18 storms, to incorporate the amendments made to s.
19 193.155, F.S., in a reference thereto; amending s.
20 193.1554, F.S.; specifying additional exceptions to
21 assessment of nonhomestead property at just value;
22 amending s. 196.012, F.S.; deleting the definition of
23 the terms "renewable energy source device" and
24 "device"; conforming cross-references; amending ss.
25 196.121 and 196.1995, F.S.; conforming cross-
26 references; repealing s. 196.175, F.S., relating to
27 the property tax exemption for renewable energy source
28 devices; providing for application of the act;
29 providing an effective date.

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

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33 Section 1. Section 193.624, Florida Statutes, is created to
34 read:

35 193.624 Assessment of residential property improved to
36 resist wind damage; using renewable energy devices.-

37 (1) As used in this section, the term:

38 (a) "Changes or improvements made for the purpose of
39 improving a property's resistance to wind damage" means:

40 1. Improving the strength of the roof-deck attachment;

41 2. Creating a secondary water barrier to prevent water
42 intrusion;

43 3. Installing wind-resistant shingles;

44 4. Installing gable-end bracing;

45 5. Reinforcing roof-to-wall connections;

46 6. Installing storm shutters; or

47 7. Installing opening protections.

48 (b) "Renewable energy source device" means any of the
49 following equipment that collects, transmits, stores, or uses
50 solar energy, wind energy, or energy derived from geothermal
51 deposits:

52 1. Solar energy collectors, photovoltaic modules, and
53 inverters.

54 2. Storage tanks and other storage systems, excluding
55 swimming pools used as storage tanks.

56 3. Rockbeds.

57 4. Thermostats and other control devices.

58 5. Heat exchange devices.

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59 6. Pumps and fans.

60 7. Roof ponds.

61 8. Freestanding thermal containers.

62 9. Pipes, ducts, refrigerant handling systems, and other
63 equipment used to interconnect such systems; however, such
64 equipment does not include conventional backup systems of any
65 type.

66 10. Windmills and wind turbines.

67 11. Wind-driven generators.

68 12. Power conditioning and storage devices that use wind
69 energy to generate electricity or mechanical forms of energy.

70 13. Pipes and other equipment used to transmit hot
71 geothermal water to a dwelling or structure from a geothermal
72 deposit.

73 (2) In determining the assessed value of real property used
74 for residential purposes, any increase in the just value of the
75 property attributable to the installation of a renewable energy
76 source device or changes or improvements made for the purpose of
77 improving a property's resistance to wind damage may not be
78 considered.

79 (3) For a parcel of residential property to be assessed
80 pursuant to this section, the owner of the property must file
81 with the county property appraiser an application on or before
82 March 1 of the first year such assessment is requested. The
83 property appraiser may require the taxpayer or the taxpayer's
84 representative to furnish the property appraiser such
85 information as may reasonably be required to establish the
86 increase in just value attributable to the renewable energy
87 source device or changes or improvements made for the purpose of

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88 improving the property's resistance to wind damage. Failure to
89 make timely application by March 1 constitutes a waiver of the
90 property owner to have his or her assessment calculated for that
91 year under this section. However, an applicant who fails to file
92 an application by March 1 may file a late application and may
93 file, pursuant to s. 194.011(3), a petition with the value
94 adjustment board requesting assessment under this section. The
95 petition must be filed on or before the 25th day after the
96 mailing of the notice by the property appraiser as provided in
97 s. 194.011(1). Notwithstanding s. 194.013, the applicant must
98 pay a nonrefundable fee of \$15 upon filing the petition. Upon
99 reviewing the petition, if the property is qualified to be
100 assessed under this section and the property owner demonstrates
101 particular extenuating circumstances judged by the property
102 appraiser or the value adjustment board to warrant granting
103 assessment under this section, the property appraiser shall
104 calculate the assessment pursuant to this section.

105 (4) This section applies to the installation of a renewable
106 energy source device or changes or improvements made for the
107 purpose of improving a property's resistance to wind damage
108 installed or made on or after January 1, 2013, to new and
109 existing residential real property.

110 Section 2. Paragraph (a) of subsection (4) of section
111 193.155, Florida Statutes, is amended to read:

112 193.155 Homestead assessments.—Homestead property shall be
113 assessed at just value as of January 1, 1994. Property receiving
114 the homestead exemption after January 1, 1994, shall be assessed
115 at just value as of January 1 of the year in which the property
116 receives the exemption unless the provisions of subsection (8)

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117 apply.

118 (4) (a) Except as provided in paragraph (b) and s. 193.624,
119 changes, additions, or improvements to homestead property shall
120 be assessed at just value as of the first January 1 after the
121 changes, additions, or improvements are substantially completed.

122 Section 3. For the purpose of incorporating the amendment
123 made by this act to section 193.155, Florida Statutes, in a
124 reference thereto, section 193.1551, Florida Statutes, is
125 reenacted to read:

126 193.1551 Assessment of certain homestead property damaged
127 in 2004 named storms.—Notwithstanding the provisions of s.
128 193.155(4), the assessment at just value for changes, additions,
129 or improvements to homestead property rendered uninhabitable in
130 one or more of the named storms of 2004 shall be limited to the
131 square footage exceeding 110 percent of the homestead property's
132 total square footage. Additionally, homes having square footage
133 of 1,350 square feet or less which were rendered uninhabitable
134 may rebuild up to 1,500 total square feet and the increase in
135 square footage shall not be considered as a change, an addition,
136 or an improvement that is subject to assessment at just value.
137 The provisions of this section are limited to homestead
138 properties in which repairs are commenced by January 1, 2008,
139 and apply retroactively to January 1, 2005.

140 Section 4. Paragraph (a) of subsection (6) of section
141 193.1554, Florida Statutes, is amended to read:

142 193.1554 Assessment of nonhomestead residential property.—

143 (6) (a) Except as provided in paragraph (b) and s. 193.624,
144 changes, additions, or improvements to nonhomestead residential
145 property shall be assessed at just value as of the first January

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146 1 after the changes, additions, or improvements are
147 substantially completed.

148 Section 5. Subsections (14) through (20) of section
149 196.012, Florida Statutes, are amended to read:

150 196.012 Definitions.—For the purpose of this chapter, the
151 following terms are defined as follows, except where the context
152 clearly indicates otherwise:

153 ~~(14) "Renewable energy source device" or "device" means any~~
154 ~~of the following equipment which, when installed in connection~~
155 ~~with a dwelling unit or other structure, collects, transmits,~~
156 ~~stores, or uses solar energy, wind energy, or energy derived~~
157 ~~from geothermal deposits:~~

158 ~~(a) Solar energy collectors.~~

159 ~~(b) Storage tanks and other storage systems, excluding~~
160 ~~swimming pools used as storage tanks.~~

161 ~~(c) Rockbeds.~~

162 ~~(d) Thermostats and other control devices.~~

163 ~~(e) Heat exchange devices.~~

164 ~~(f) Pumps and fans.~~

165 ~~(g) Roof ponds.~~

166 ~~(h) Freestanding thermal containers.~~

167 ~~(i) Pipes, ducts, refrigerant handling systems, and other~~
168 ~~equipment used to interconnect such systems; however,~~
169 ~~conventional backup systems of any type are not included in this~~
170 ~~definition.~~

171 ~~(j) Windmills.~~

172 ~~(k) Wind-driven generators.~~

173 ~~(l) Power conditioning and storage devices that use wind~~
174 ~~energy to generate electricity or mechanical forms of energy.~~

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175 ~~(m) Pipes and other equipment used to transmit hot~~
176 ~~geothermal water to a dwelling or structure from a geothermal~~
177 ~~deposit.~~

178 (14)~~(15)~~ "New business" means:

179 (a)1. A business or organization establishing 10 or more
180 new jobs to employ 10 or more full-time employees in this state,
181 paying an average wage for such new jobs that is above the
182 average wage in the area, which principally engages in any one
183 or more of the following operations:

184 a. Manufactures, processes, compounds, fabricates, or
185 produces for sale items of tangible personal property at a fixed
186 location and which comprises an industrial or manufacturing
187 plant; or

188 b. Is a target industry business as defined in s.
189 288.106(2)(q);

190 2. A business or organization establishing 25 or more new
191 jobs to employ 25 or more full-time employees in this state, the
192 sales factor of which, as defined by s. 220.15(5), for the
193 facility with respect to which it requests an economic
194 development ad valorem tax exemption is less than 0.50 for each
195 year the exemption is claimed; or

196 3. An office space in this state owned and used by a
197 business or organization newly domiciled in this state; provided
198 such office space houses 50 or more full-time employees of such
199 business or organization; provided that such business or
200 organization office first begins operation on a site clearly
201 separate from any other commercial or industrial operation owned
202 by the same business or organization.

203 (b) Any business or organization located in an enterprise

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204 zone or brownfield area that first begins operation on a site
205 clearly separate from any other commercial or industrial
206 operation owned by the same business or organization.

207 (c) A business or organization that is situated on property
208 annexed into a municipality and that, at the time of the
209 annexation, is receiving an economic development ad valorem tax
210 exemption from the county under s. 196.1995.

211 (15)~~(16)~~ "Expansion of an existing business" means:

212 (a)1. A business or organization establishing 10 or more
213 new jobs to employ 10 or more full-time employees in this state,
214 paying an average wage for such new jobs that is above the
215 average wage in the area, which principally engages in any of
216 the operations referred to in subparagraph (14)(a)1. ~~(15)(a)1.~~;
217 or

218 2. A business or organization establishing 25 or more new
219 jobs to employ 25 or more full-time employees in this state, the
220 sales factor of which, as defined by s. 220.15(5), for the
221 facility with respect to which it requests an economic
222 development ad valorem tax exemption is less than 0.50 for each
223 year the exemption is claimed; provided that such business
224 increases operations on a site located within the same county,
225 municipality, or both colocated with a commercial or industrial
226 operation owned by the same business or organization under
227 common control with the same business or organization, resulting
228 in a net increase in employment of not less than 10 percent or
229 an increase in productive output or sales of not less than 10
230 percent.

231 (b) Any business or organization located in an enterprise
232 zone or brownfield area that increases operations on a site

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233 located within the same zone or area colocated with a commercial
234 or industrial operation owned by the same business or
235 organization under common control with the same business or
236 organization.

237 (16)~~(17)~~ "Permanent resident" means a person who has
238 established a permanent residence as defined in subsection (17)
239 ~~(18)~~.

240 (17)~~(18)~~ "Permanent residence" means that place where a
241 person has his or her true, fixed, and permanent home and
242 principal establishment to which, whenever absent, he or she has
243 the intention of returning. A person may have only one permanent
244 residence at a time; and, once a permanent residence is
245 established in a foreign state or country, it is presumed to
246 continue until the person shows that a change has occurred.

247 (18)~~(19)~~ "Enterprise zone" means an area designated as an
248 enterprise zone pursuant to s. 290.0065. This subsection expires
249 on the date specified in s. 290.016 for the expiration of the
250 Florida Enterprise Zone Act.

251 (19)~~(20)~~ "Ex-servicemember" means any person who has served
252 as a member of the United States Armed Forces on active duty or
253 state active duty, a member of the Florida National Guard, or a
254 member of the United States Reserve Forces.

255 Section 6. Subsection (2) of section 196.121, Florida
256 Statutes, is amended to read:

257 196.121 Homestead exemptions; forms.—

258 (2) The forms shall require the taxpayer to furnish certain
259 information to the property appraiser for the purpose of
260 determining that the taxpayer is a permanent resident as defined
261 in s. 196.012(16) ~~196.012(17)~~. Such information may include, but

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262 need not be limited to, the factors enumerated in s. 196.015.

263 Section 7. Subsections (6) and (8), paragraph (d) of
264 subsection (9), and paragraph (d) of subsection (11) of section
265 196.1995, Florida Statutes, are amended to read:

266 196.1995 Economic development ad valorem tax exemption.—

267 (6) With respect to a new business as defined by s.
268 196.012(14)(c) ~~196.012(15)(e)~~, the municipality annexing the
269 property on which the business is situated may grant an economic
270 development ad valorem tax exemption under this section to that
271 business for a period that will expire upon the expiration of
272 the exemption granted by the county. If the county renews the
273 exemption under subsection (7), the municipality may also extend
274 its exemption. A municipal economic development ad valorem tax
275 exemption granted under this subsection may not extend beyond
276 the duration of the county exemption.

277 (8) Any person, firm, or corporation which desires an
278 economic development ad valorem tax exemption shall, in the year
279 the exemption is desired to take effect, file a written
280 application on a form prescribed by the department with the
281 board of county commissioners or the governing authority of the
282 municipality, or both. The application shall request the
283 adoption of an ordinance granting the applicant an exemption
284 pursuant to this section and shall include the following
285 information:

286 (a) The name and location of the new business or the
287 expansion of an existing business;

288 (b) A description of the improvements to real property for
289 which an exemption is requested and the date of commencement of
290 construction of such improvements;

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291 (c) A description of the tangible personal property for
292 which an exemption is requested and the dates when such property
293 was or is to be purchased;

294 (d) Proof, to the satisfaction of the board of county
295 commissioners or the governing authority of the municipality,
296 that the applicant is a new business or an expansion of an
297 existing business, as defined in s. 196.012~~(15)~~ ~~or~~ ~~(16)~~;

298 (e) The number of jobs the applicant expects to create
299 along with the average wage of the jobs and whether the jobs are
300 full-time or part-time;

301 (f) The expected time schedule for job creation; and

302 (g) Other information deemed necessary or appropriate by
303 the department, county, or municipality.

304 (9) Before it takes action on the application, the board of
305 county commissioners or the governing authority of the
306 municipality shall deliver a copy of the application to the
307 property appraiser of the county. After careful consideration,
308 the property appraiser shall report the following information to
309 the board of county commissioners or the governing authority of
310 the municipality:

311 (d) A determination as to whether the property for which an
312 exemption is requested is to be incorporated into a new business
313 or the expansion of an existing business, as defined in s.
314 196.012~~(15)~~ ~~or~~ ~~(16)~~, or into neither, which determination the
315 property appraiser shall also affix to the face of the
316 application. Upon the request of the property appraiser, the
317 department shall provide to him or her such information as it
318 may have available to assist in making such determination.

319 (11) An ordinance granting an exemption under this section

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320 shall be adopted in the same manner as any other ordinance of
321 the county or municipality and shall include the following:

322 (d) A finding that the business named in the ordinance
323 meets the requirements of s. 196.012(14) or (15) ~~196.012 (15) or~~
324 ~~(16)~~.

325 Section 8. Section 196.175, Florida Statutes, is repealed.

326 Section 9. This act shall take effect July 1, 2013, and
327 applies to assessments beginning January 1, 2014.