

By Representatives Stansel, Patterson, Alexander,  
Henriquez, C. Smith, Minton and Ryan

1                                   A bill to be entitled  
2           An act relating to ad valorem tax assessment;  
3           amending s. 193.621, F.S., which provides  
4           special provisions for the assessment of  
5           pollution control devices; revising the  
6           definition of "facility" to include compost or  
7           litter facilities used in connection with a  
8           poultry raising or dairy operation; providing  
9           an effective date.

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

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13           Section 1. Subsection (4) of section 193.621, Florida  
14 Statutes, is amended to read:

15           193.621 Assessment of pollution control devices.--

16           (1) If it becomes necessary for any person, firm or  
17 corporation owning or operating a manufacturing or industrial  
18 plant or installation to construct or install a facility, as  
19 is hereinafter defined, in order to eliminate or reduce  
20 industrial air or water pollution, any such facility or  
21 facilities shall be deemed to have value for purposes of  
22 assessment for ad valorem property taxes no greater than its  
23 market value as salvage. Any facility as herein defined  
24 heretofore constructed shall be assessed in accordance with  
25 this section.

26           (2) If the owner of any manufacturing or industrial  
27 plant or installation shall find it necessary in the control  
28 of industrial contaminants to demolish and reconstruct that  
29 plant or installation in whole or part and the property  
30 appraiser determines that such demolition or reconstruction  
31 does not substantially increase the capacity or efficiency of

1 such plant or installation or decrease the unit cost of  
2 production, then in that event, such demolition or  
3 reconstruction shall not be deemed to increase the value of  
4 such plant or installation for ad valorem tax assessment  
5 purposes.

6 (3) Notwithstanding the foregoing provisions, nothing  
7 in this section shall prevent an increase in the assessment of  
8 the plant or installation:

9 (a) In any year where the taxable property in the  
10 county is being reassessed or revalued; or

11 (b) If the assessed value of such plant or  
12 installation or parts thereof, during the year preceding the  
13 removal, was less than its just value as required by s. 4,  
14 Art. VII of the State Constitution, and s. 193.011; or

15 (c) In the 10th year after the completion of the  
16 reconstruction and replacement and thereafter.

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18 The provisions of this subsection shall apply only if the  
19 demolition or removal shall commence prior to September 1,  
20 1969, and if the reconstruction and replacements, in lieu  
21 thereof are completed and installed prior to September 1,  
22 1971.

23 (4) The terms "facility" or "facilities" as used in  
24 this section shall be deemed to include any device, fixture,  
25 equipment, or machinery used primarily for the control or  
26 abatement of pollution or contaminants from manufacturing or  
27 industrial plants or installations, or other improvement to  
28 real property consisting of a compost or litter facility  
29 constructed for, or in existence and used for or in connection  
30 with, a poultry raising operation or dairy operation,but  
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1 shall not include any public or private domestic sewerage  
2 system or treatment works.

3 (5) Any taxpayer claiming the right of assessments for  
4 ad valorem taxes under the provisions of this law shall so  
5 state in a return filed as provided by law giving a brief  
6 description of the facility. The property appraiser may  
7 require the taxpayer to produce such additional evidence as  
8 may be necessary to establish taxpayer's right to have such  
9 properties classified hereunder for assessments.

10 (6) If a property appraiser is in doubt whether a  
11 taxpayer is entitled, in whole or in part, to an assessment  
12 under this section, he or she may refer the matter to the  
13 Department of Environmental Protection for a recommendation.  
14 If the property appraiser so refers the matter, he or she  
15 shall notify the taxpayer of such action. The Department of  
16 Environmental Protection shall immediately consider whether or  
17 not such taxpayer is so entitled and certify its  
18 recommendation to the property appraiser.

19 (7) The Department of Environmental Protection shall  
20 promulgate rules and regulations regarding the application of  
21 the tax assessment provisions of this section for the  
22 consideration of the several county property appraisers of  
23 this state. Such rules and regulations shall be distributed to  
24 the several county property appraisers of this state.

25 Section 2. This act shall take effect January 1, 2001.

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28 HOUSE SUMMARY

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30 For the purpose of special provisions for the assessment  
31 of pollution control devices for ad valorem taxation,  
revises the definition of "facility" to include compost  
or litter facilities used in connection with a poultry  
raising or dairy operation.