

By Senator Mitchell

4-1372A-00

1 A bill to be entitled
2 An act relating to property taxes; amending s.
3 193.621, F.S.; defining the term "facility" for
4 purposes of ad valorem tax assessments of
5 pollution-control devices; providing for
6 improvements used to control pollution and
7 certain facilities used in connection with a
8 poultry-raising operation to be assessed at a
9 value no greater than the facility's market
10 value as salvage; providing an effective date.

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

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14 Section 1. Section 193.621, Florida Statutes, is
15 amended to read:

16 193.621 Assessment of pollution control devices.--

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

27 (2) If the owner of any manufacturing or industrial
28 plant or installation finds ~~shall find~~ it necessary in the
29 control of industrial contaminants to demolish and reconstruct
30 that plant or installation in whole or part and the property
31 appraiser determines that such demolition or reconstruction

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

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

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

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

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

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19 The provisions of this subsection shall apply only if the
20 demolition or removal shall commence prior to September 1,
21 1969, and if the reconstruction and replacements, in lieu
22 thereof are completed and installed prior to September 1,
23 1971.

24 (4) The terms "facility" or "facilities" as used in
25 this section ~~shall be deemed to~~ include any device, fixture,
26 other improvement to land which is located thereon or attached
27 thereto, equipment, or machinery used primarily for the
28 control or abatement of pollution or contaminants from
29 manufacturing or industrial plants or installations, or any
30 compost or litter facility constructed for or used in
31 connection with a poultry-raising operation or dairy

1 operation. The terms do ~~but shall~~ not include any public or
2 private domestic sewerage system or treatment works.

3 (5) Any taxpayer claiming the right of assessments for
4 ad valorem taxes under ~~the provisions of this section~~ law
5 shall so state in a return filed as provided by law giving a
6 brief 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 adopt promulgate ~~rules and regulations~~ regarding the
21 application of the tax assessment provisions of this section
22 for the consideration of the ~~several~~ county property
23 appraisers of this state. Such rules ~~and regulations~~ shall be
24 distributed to the ~~several~~ county property appraisers of this
25 state.

26 Section 2. This act shall take effect July 1, 2000.
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SENATE SUMMARY

Provides for improvements to land which are used for certain types of pollution control and compost or litter facilities used in connection with a poultry-raising operation or dairy operation to be assessed, for purposes of ad valorem taxation, at a value no greater than the market value of the improvement or facility as salvage.