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593-05212-09

Proposed Committee Substitute by the Committee on Finance and
Tax

1 A bill to be entitled
2 An act relating to the assessment of residential
3 property; creating s. 193.624, F.S.; providing
4 definitions; prohibiting a property appraiser from
5 considering certain improvements to real property in
6 determining the assessed value of residential
7 property; providing application; amending s. 196.012,
8 F.S.; deleting a definition; conforming a cross-
9 reference; amending ss. 196.121 and 196.1995, F.S.;
10 conforming cross-references; repealing s. 196.175,
11 F.S., relating to the renewable energy source property
12 tax exemption; providing an effective date.

13
14 Be It Enacted by the Legislature of the State of Florida:

15
16 Section 1. Section 193.624, Florida Statutes, is created to
17 read:

18 193.624 Definitions; assessment of residential property.-

19 (1) For the purpose of this section:

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

22 1. Improving the strength of the roof deck attachment;

23 2. Creating a secondary water barrier to prevent water
24 intrusion;

25 3. Installing hurricane-resistant shingles;

26 4. Installing gable-end bracing;

27 5. Reinforcing roof-to-wall connections;



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28 6. Installing storm shutters;

29 7. Installing impact-resistant glazing; or

30 8. Installing hurricane-resistant doors.

31 (b) "Renewable energy source device" means any of the
32 following equipment which collects, transmits, stores, or uses
33 solar energy, wind energy, or energy derived from geothermal
34 deposits:

35 1. Solar energy collectors, photovoltaic modules, and
36 inverters.

37 2. Storage tanks and other storage systems, excluding
38 swimming pools used as storage tanks.

39 3. Rockbeds.

40 4. Thermostats and other control devices.

41 5. Heat exchange devices.

42 6. Pumps and fans.

43 7. Roof ponds.

44 8. Freestanding thermal containers.

45 9. Pipes, ducts, refrigerant handling systems, and other
46 equipment used to interconnect such systems; however, such
47 equipment does not include conventional backup systems of any
48 type.

49 10. Windmills and wind turbines.

50 11. Wind-driven generators.

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

53 13. Pipes and other equipment used to transmit hot
54 geothermal water to a dwelling or structure from a geothermal
55 deposit.

56 (2) In determining the assessed value of real property used



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57 for residential purposes, the property appraiser may not
58 consider:

59 (a) Changes or improvements made for the purpose of
60 improving a property's resistance to wind damage.

61 (b) The installation and operation of a renewable energy
62 source device.

63 (3) This section applies to new and existing construction
64 used for residential purposes.

65 Section 2. Subsections (14) through (20) of section
66 196.012, Florida Statutes, are amended to read:

67 196.012 Definitions.—For the purpose of this chapter, the
68 following terms are defined as follows, except where the context
69 clearly indicates otherwise:

70 ~~(14) "Renewable energy source device" or "device" means any~~
71 ~~of the following equipment which, when installed in connection~~
72 ~~with a dwelling unit or other structure, collects, transmits,~~
73 ~~stores, or uses solar energy, wind energy, or energy derived~~
74 ~~from geothermal deposits:~~

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

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

78 ~~(c) Rockbeds.~~

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

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

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

82 ~~(g) Roof ponds.~~

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

84 ~~(i) Pipes, ducts, refrigerant handling systems, and other~~
85 ~~equipment used to interconnect such systems; however,~~



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86 ~~conventional backup systems of any type are not included in this~~
87 ~~definition.~~

88 ~~(j) Windmills.~~

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

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

92 ~~(m) Pipes and other equipment used to transmit hot~~
93 ~~geothermal water to a dwelling or structure from a geothermal~~
94 ~~deposit.~~

95 (14) ~~(15)~~ "New business" means:

96 (a)1. A business establishing 10 or more jobs to employ 10
97 or more full-time employees in this state, which manufactures,
98 processes, compounds, fabricates, or produces for sale items of
99 tangible personal property at a fixed location and which
100 comprises an industrial or manufacturing plant;

101 2. A business establishing 25 or more jobs to employ 25 or
102 more full-time employees in this state, the sales factor of
103 which, as defined by s. 220.15(5), for the facility with respect
104 to which it requests an economic development ad valorem tax
105 exemption is less than 0.50 for each year the exemption is
106 claimed; or

107 3. An office space in this state owned and used by a
108 corporation newly domiciled in this state; provided such office
109 space houses 50 or more full-time employees of such corporation;
110 provided that such business or office first begins operation on
111 a site clearly separate from any other commercial or industrial
112 operation owned by the same business.

113 (b) Any business located in an enterprise zone or
114 brownfield area that first begins operation on a site clearly



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115 separate from any other commercial or industrial operation owned
116 by the same business.

117 (c) A business that is situated on property annexed into a
118 municipality and that, at the time of the annexation, is
119 receiving an economic development ad valorem tax exemption from
120 the county under s. 196.1995.

121 ~~(15)~~~~(16)~~ "Expansion of an existing business" means:

122 (a)1. A business establishing 10 or more jobs to employ 10
123 or more full-time employees in this state, which manufactures,
124 processes, compounds, fabricates, or produces for sale items of
125 tangible personal property at a fixed location and which
126 comprises an industrial or manufacturing plant; or

127 2. A business establishing 25 or more jobs to employ 25 or
128 more full-time employees in this state, the sales factor of
129 which, as defined by s. 220.15(5), for the facility with respect
130 to which it requests an economic development ad valorem tax
131 exemption is less than 0.50 for each year the exemption is
132 claimed; provided that such business increases operations on a
133 site colocated with a commercial or industrial operation owned
134 by the same business, resulting in a net increase in employment
135 of not less than 10 percent or an increase in productive output
136 of not less than 10 percent.

137 (b) Any business located in an enterprise zone or
138 brownfield area that increases operations on a site colocated
139 with a commercial or industrial operation owned by the same
140 business.

141 ~~(16)~~~~(17)~~ "Permanent resident" means a person who has
142 established a permanent residence as defined in subsection (17)
143 ~~(18)~~.



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144 ~~(17)-(18)~~ "Permanent residence" means that place where a
145 person has his or her true, fixed, and permanent home and
146 principal establishment to which, whenever absent, he or she has
147 the intention of returning. A person may have only one permanent
148 residence at a time; and, once a permanent residence is
149 established in a foreign state or country, it is presumed to
150 continue until the person shows that a change has occurred.

151 ~~(18)-(19)~~ "Enterprise zone" means an area designated as an
152 enterprise zone pursuant to s. 290.0065. This subsection expires
153 on the date specified in s. 290.016 for the expiration of the
154 Florida Enterprise Zone Act.

155 ~~(19)-(20)~~ "Ex-servicemember" means any person who has served
156 as a member of the United States Armed Forces on active duty or
157 state active duty, a member of the Florida National Guard, or a
158 member of the United States Reserve Forces.

159 Section 3. Subsection (2) of section 196.121, Florida
160 Statutes, is amended to read:

161 196.121 Homestead exemptions; forms.—

162 (2) The forms shall require the taxpayer to furnish certain
163 information to the property appraiser for the purpose of
164 determining that the taxpayer is a permanent resident as defined
165 in s. 196.012 ~~(16)-(17)~~. Such information may include, but need
166 not be limited to, the factors enumerated in s. 196.015.

167 Section 4. Subsection (6), paragraph (d) of subsection (8),
168 paragraph (d) of subsection (9), and paragraph (d) of subsection
169 (10) of section 196.1995, Florida Statutes, are amended to read:

170 196.1995 Economic development ad valorem tax exemption.—

171 (6) With respect to a new business as defined by s.
172 196.012 ~~(14)-(15)~~(c), the municipality annexing the property on



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173 which the business is situated may grant an economic development
174 ad valorem tax exemption under this section to that business for
175 a period that will expire upon the expiration of the exemption
176 granted by the county. If the county renews the exemption under
177 subsection (7), the municipality may also extend its exemption.
178 A municipal economic development ad valorem tax exemption
179 granted under this subsection may not extend beyond the duration
180 of the county exemption.

181 (8) Any person, firm, or corporation which desires an
182 economic development ad valorem tax exemption shall, in the year
183 the exemption is desired to take effect, file a written
184 application on a form prescribed by the department with the
185 board of county commissioners or the governing authority of the
186 municipality, or both. The application shall request the
187 adoption of an ordinance granting the applicant an exemption
188 pursuant to this section and shall include the following
189 information:

190 (d) Proof, to the satisfaction of the board of county
191 commissioners or the governing authority of the municipality,
192 that the applicant is a new business or an expansion of an
193 existing business, as defined in s. 196.012~~(15)~~ or ~~(16)~~; and

194 (9) Before it takes action on the application, the board of
195 county commissioners or the governing authority of the
196 municipality shall deliver a copy of the application to the
197 property appraiser of the county. After careful consideration,
198 the property appraiser shall report the following information to
199 the board of county commissioners or the governing authority of
200 the municipality:

201 (d) A determination as to whether the property for which an



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202 exemption is requested is to be incorporated into a new business
203 or the expansion of an existing business, as defined in s.
204 196.012~~(15)~~ or ~~(16)~~, or into neither, which determination the
205 property appraiser shall also affix to the face of the
206 application. Upon the request of the property appraiser, the
207 department shall provide to him or her such information as it
208 may have available to assist in making such determination.

209 (10) An ordinance granting an exemption under this section
210 shall be adopted in the same manner as any other ordinance of
211 the county or municipality and shall include the following:

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

214 Section 5. Section 196.175, Florida Statutes, is repealed.

215 Section 6. This act shall take effect July 1, 2009.