

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

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

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 16           Section 1.   Section 193.624, Florida Statutes, is created  
 17   to 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;

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  
 57 used 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~~  
 71 ~~any of the following equipment which, when installed in~~  
 72 ~~connection with a dwelling unit or other structure, collects,~~  
 73 ~~transmits, stores, or uses solar energy, wind energy, or energy~~  
 74 ~~derived 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,~~  
 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  
 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

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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)~~.

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  
156 served as a member of the United States Armed Forces on active  
157 duty or state active duty, a member of the Florida National  
158 Guard, or a 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  
163 certain 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  
 168 (8), paragraph (d) of subsection (9), and paragraph (d) of  
 169 subsection (10) of section 196.1995, Florida Statutes, are  
 170 amended to read:

171 196.1995 Economic development ad valorem tax exemption.--

172 (6) With respect to a new business as defined by s.  
 173 196.012(14)~~(15)~~(c), the municipality annexing the property on  
 174 which the business is situated may grant an economic development  
 175 ad valorem tax exemption under this section to that business for  
 176 a period that will expire upon the expiration of the exemption  
 177 granted by the county. If the county renews the exemption under  
 178 subsection (7), the municipality may also extend its exemption.  
 179 A municipal economic development ad valorem tax exemption  
 180 granted under this subsection may not extend beyond the duration  
 181 of the county exemption.

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

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

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

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

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

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

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

216 Section 6. This act shall take effect July 1, 2009, and  
217 shall apply to assessments beginning January 1, 2010.