

1 A bill to be entitled
 2 An act relating to the assessment of residential real
 3 property; creating s. 193.624, F.S.; providing
 4 definitions; prohibiting adding the value of certain
 5 improvements to the assessed value of certain real
 6 property; providing a limitation on the assessed value of
 7 certain real property; providing application; providing
 8 procedural requirements and limitations; requiring a
 9 nonrefundable filing fee; amending ss. 193.155 and
 10 193.1554, F.S.; specifying additional exceptions to
 11 assessments of homestead and nonhomestead property at just
 12 value; amending s. 196.012, F.S.; deleting a definition;
 13 conforming a cross-reference; amending ss. 196.121 and
 14 196.1995, F.S.; conforming cross-references; repealing s.
 15 196.175, F.S., relating to the renewable energy source
 16 property tax exemption; providing application; providing
 17 an effective date.

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

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 21 Section 1. Section 193.624, Florida Statutes, is created
 22 to read:

- 23 193.624 Assessment of residential property.--
 24 (1) For the purposes of this section:
 25 (a) "Changes or improvements made for the purpose of
 26 improving a property's resistance to wind damage" means:
 27 1. Improving the strength of the roof-deck attachment;

- 28 2. Creating a secondary water barrier to prevent water
- 29 intrusion;
- 30 3. Installing hurricane-resistant shingles;
- 31 4. Installing gable-end bracing;
- 32 5. Reinforcing roof-to-wall connections;
- 33 6. Installing storm shutters;
- 34 7. Installing impact-resistant glazing; or
- 35 8. Installing hurricane-resistant doors.

36 (b) "Renewable energy source device" means any of the
 37 following equipment that collects, transmits, stores, or uses
 38 solar energy, wind energy, or energy derived from geothermal
 39 deposits:

- 40 1. Solar energy collectors, photovoltaic modules, and
- 41 inverters.
- 42 2. Storage tanks and other storage systems, excluding
- 43 swimming pools used as storage tanks.
- 44 3. Rockbeds.
- 45 4. Thermostats and other control devices.
- 46 5. Heat exchange devices.
- 47 6. Pumps and fans.
- 48 7. Roof ponds.
- 49 8. Freestanding thermal containers.
- 50 9. Pipes, ducts, refrigerant handling systems, and other
- 51 equipment used to interconnect such systems; however, such
- 52 equipment does not include conventional backup systems of any
- 53 type.
- 54 10. Windmills and wind turbines.
- 55 11. Wind-driven generators.

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

58 13. Pipes and other equipment used to transmit hot
59 geothermal water to a dwelling or structure from a geothermal
60 deposit.

61 (2) In determining the assessed value of real property
62 used for residential purposes, the just value of changes or
63 improvements made for the purpose of improving a property's
64 resistance to wind damage and the just value of renewal energy
65 source devices shall not be added to the assessed value as
66 limited by s. 193.155 or s. 193.1554.

67 (3) The assessed value of real property used for
68 residential purposes shall not exceed the total just value of
69 the property minus the combined just values of changes or
70 improvements made for the purpose of improving a property's
71 resistance to wind damage and renewal energy source devices.

72 (4) This section applies to new and existing construction
73 used for residential purposes.

74 (5) A parcel of residential property may not be assessed
75 pursuant to this section unless an application is filed on or
76 before March 1 of the first year the property owner claims the
77 assessment reduction for renewable energy source devices or
78 changes or improvements made for the purpose of improving the
79 property's resistance to wind damage. The property appraiser may
80 require the taxpayer or the taxpayer's representative to furnish
81 the property appraiser such information as may reasonably be
82 required to establish the just value of the renewable energy
83 source devices or changes or improvements made for the purpose

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

101 Section 2. Paragraph (a) of subsection (4) of section
 102 193.155, Florida Statutes, is amended to read:

103 193.155 Homestead assessments.--Homestead property shall
 104 be assessed at just value as of January 1, 1994. Property
 105 receiving the homestead exemption after January 1, 1994, shall
 106 be assessed at just value as of January 1 of the year in which
 107 the property receives the exemption unless the provisions of
 108 subsection (8) apply.

109 (4) (a) Except as provided in paragraph (b) and s. 193.624,
 110 changes, additions, or improvements to homestead property shall

111 be assessed at just value as of the first January 1 after the
 112 changes, additions, or improvements are substantially completed.

113 Section 3. Paragraph (a) of subsection (6) of section
 114 193.1554, Florida Statutes, is amended to read:

115 193.1554 Assessment of nonhomestead residential
 116 property.--

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

122 Section 4. Subsections (14) through (20) of section
 123 196.012, Florida Statutes, are amended to read:

124 196.012 Definitions.--For the purpose of this chapter, the
 125 following terms are defined as follows, except where the context
 126 clearly indicates otherwise:

127 ~~(14) "Renewable energy source device" or "device" means~~
 128 ~~any of the following equipment which, when installed in~~
 129 ~~connection with a dwelling unit or other structure, collects,~~
 130 ~~transmits, stores, or uses solar energy, wind energy, or energy~~
 131 ~~derived from geothermal deposits:~~

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

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

135 ~~(c) Rockbeds.~~

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

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

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

- 139 ~~(g) Roof ponds.~~
- 140 ~~(h) Freestanding thermal containers.~~
- 141 ~~(i) Pipes, ducts, refrigerant handling systems, and other~~
- 142 ~~equipment used to interconnect such systems; however,~~
- 143 ~~conventional backup systems of any type are not included in this~~
- 144 ~~definition.~~
- 145 ~~(j) Windmills.~~
- 146 ~~(k) Wind-driven generators.~~
- 147 ~~(l) Power conditioning and storage devices that use wind~~
- 148 ~~energy to generate electricity or mechanical forms of energy.~~
- 149 ~~(m) Pipes and other equipment used to transmit hot~~
- 150 ~~geothermal water to a dwelling or structure from a geothermal~~
- 151 ~~deposit.~~

152 (14)~~(15)~~ "New business" means:

153 (a)1. A business establishing 10 or more jobs to employ 10

154 or more full-time employees in this state, which manufactures,

155 processes, compounds, fabricates, or produces for sale items of

156 tangible personal property at a fixed location and which

157 comprises an industrial or manufacturing plant;

158 2. A business establishing 25 or more jobs to employ 25 or

159 more full-time employees in this state, the sales factor of

160 which, as defined by s. 220.15(5), for the facility with respect

161 to which it requests an economic development ad valorem tax

162 exemption is less than 0.50 for each year the exemption is

163 claimed; or

164 3. An office space in this state owned and used by a

165 corporation newly domiciled in this state; provided such office

166 space houses 50 or more full-time employees of such corporation;

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167 provided that such business or office first begins operation on
168 a site clearly separate from any other commercial or industrial
169 operation owned by the same business.

170 (b) Any business located in an enterprise zone or
171 brownfield area that first begins operation on a site clearly
172 separate from any other commercial or industrial operation owned
173 by the same business.

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

178 (15)~~(16)~~ "Expansion of an existing business" means:

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

184 2. A business establishing 25 or more jobs to employ 25 or
185 more full-time employees in this state, the sales factor of
186 which, as defined by s. 220.15(5), for the facility with respect
187 to which it requests an economic development ad valorem tax
188 exemption is less than 0.50 for each year the exemption is
189 claimed; provided that such business increases operations on a
190 site colocated with a commercial or industrial operation owned
191 by the same business, resulting in a net increase in employment
192 of not less than 10 percent or an increase in productive output
193 of not less than 10 percent.

194 (b) Any business located in an enterprise zone or
 195 brownfield area that increases operations on a site colocated
 196 with a commercial or industrial operation owned by the same
 197 business.

198 (16)~~(17)~~ "Permanent resident" means a person who has
 199 established a permanent residence as defined in subsection (17)
 200 ~~(18)~~.

201 (17)~~(18)~~ "Permanent residence" means that place where a
 202 person has his or her true, fixed, and permanent home and
 203 principal establishment to which, whenever absent, he or she has
 204 the intention of returning. A person may have only one permanent
 205 residence at a time; and, once a permanent residence is
 206 established in a foreign state or country, it is presumed to
 207 continue until the person shows that a change has occurred.

208 (18)~~(19)~~ "Enterprise zone" means an area designated as an
 209 enterprise zone pursuant to s. 290.0065. This subsection expires
 210 on the date specified in s. 290.016 for the expiration of the
 211 Florida Enterprise Zone Act.

212 (19)~~(20)~~ "Ex-servicemember" means any person who has
 213 served as a member of the United States Armed Forces on active
 214 duty or state active duty, a member of the Florida National
 215 Guard, or a member of the United States Reserve Forces.

216 Section 5. Subsection (2) of section 196.121, Florida
 217 Statutes, is amended to read:

218 196.121 Homestead exemptions; forms.--

219 (2) The forms shall require the taxpayer to furnish
 220 certain information to the property appraiser for the purpose of
 221 determining that the taxpayer is a permanent resident as defined

222 in s. 196.012 (16) ~~(17)~~. Such information may include, but need
 223 not be limited to, the factors enumerated in s. 196.015.

224 Section 6. Subsection (6), paragraph (d) of subsection
 225 (8), paragraph (d) of subsection (9), and paragraph (d) of
 226 subsection (10) of section 196.1995, Florida Statutes, are
 227 amended to read:

228 196.1995 Economic development ad valorem tax exemption.--

229 (6) With respect to a new business as defined by s.
 230 196.012 (14) ~~(15)~~ (c), the municipality annexing the property on
 231 which the business is situated may grant an economic development
 232 ad valorem tax exemption under this section to that business for
 233 a period that will expire upon the expiration of the exemption
 234 granted by the county. If the county renews the exemption under
 235 subsection (7), the municipality may also extend its exemption.
 236 A municipal economic development ad valorem tax exemption
 237 granted under this subsection may not extend beyond the duration
 238 of the county exemption.

239 (8) Any person, firm, or corporation which desires an
 240 economic development ad valorem tax exemption shall, in the year
 241 the exemption is desired to take effect, file a written
 242 application on a form prescribed by the department with the
 243 board of county commissioners or the governing authority of the
 244 municipality, or both. The application shall request the
 245 adoption of an ordinance granting the applicant an exemption
 246 pursuant to this section and shall include the following
 247 information:

248 (d) Proof, to the satisfaction of the board of county
 249 commissioners or the governing authority of the municipality,

250 that the applicant is a new business or an expansion of an
 251 existing business, as defined in s. 196.012~~(15)~~ or ~~(16)~~; and

252 (9) Before it takes action on the application, the board
 253 of county commissioners or the governing authority of the
 254 municipality shall deliver a copy of the application to the
 255 property appraiser of the county. After careful consideration,
 256 the property appraiser shall report the following information to
 257 the board of county commissioners or the governing authority of
 258 the municipality:

259 (d) A determination as to whether the property for which
 260 an exemption is requested is to be incorporated into a new
 261 business or the expansion of an existing business, as defined in
 262 s. 196.012~~(15)~~ or ~~(16)~~, or into neither, which determination the
 263 property appraiser shall also affix to the face of the
 264 application. Upon the request of the property appraiser, the
 265 department shall provide to him or her such information as it
 266 may have available to assist in making such determination.

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

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

272 Section 7. Section 196.175, Florida Statutes, is repealed.

273 Section 8. This act shall take effect July 1, 2010, and
 274 shall apply to assessments beginning January 1, 2011.