

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.

18
 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 wind-resistant shingles;

31 4. Installing gable-end bracing;

32 5. Reinforcing roof-to-wall connections;

33 6. Installing storm shutters; or

34 7. Installing opening protections.

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

39 1. Solar energy collectors, photovoltaic modules, and
 40 inverters.

41 2. Storage tanks and other storage systems, excluding
 42 swimming pools used as storage tanks.

43 3. Rockbeds.

44 4. Thermostats and other control devices.

45 5. Heat exchange devices.

46 6. Pumps and fans.

47 7. Roof ponds.

48 8. Freestanding thermal containers.

49 9. Pipes, ducts, refrigerant handling systems, and other
 50 equipment used to interconnect such systems; however, such
 51 equipment does not include conventional backup systems of any
 52 type.

53 10. Windmills and wind turbines.

54 11. Wind-driven generators.

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

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

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

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

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

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

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

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

102 193.155 Homestead assessments.—Homestead property shall be
 103 assessed at just value as of January 1, 1994. Property receiving
 104 the homestead exemption after January 1, 1994, shall be assessed
 105 at just value as of January 1 of the year in which the property
 106 receives the exemption unless the provisions of subsection (8)
 107 apply.

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

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

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

114 193.1554 Assessment of nonhomestead residential property.—

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

120 Section 4. Subsections (14) through (20) of section
 121 196.012, Florida Statutes, are amended to read:

122 196.012 Definitions.—For the purpose of this chapter, the
 123 following terms are defined as follows, except where the context
 124 clearly indicates otherwise:

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

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

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

133 ~~(c) Rockbeds.~~

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

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

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

137 ~~(g) Roof ponds.~~

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

139 ~~(i) Pipes, ducts, refrigerant handling systems, and other~~
 140 ~~equipment used to interconnect such systems; however,~~
 141 ~~conventional backup systems of any type are not included in this~~
 142 ~~definition.~~

143 ~~(j) Windmills.~~

144 ~~(k) Wind driven generators.~~

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

147 ~~(m) Pipes and other equipment used to transmit hot~~
 148 ~~geothermal water to a dwelling or structure from a geothermal~~
 149 ~~deposit.~~

150 (14)~~(15)~~ "New business" means:

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

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

162 3. An office space in this state owned and used by a
 163 corporation newly domiciled in this state; provided such office
 164 space houses 50 or more full-time employees of such corporation;
 165 provided that such business or office first begins operation on

166 a site clearly separate from any other commercial or industrial
 167 operation owned by the same business.

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

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

176 (15)~~(16)~~ "Expansion of an existing business" means:

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

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

192 (b) Any business located in an enterprise zone or
 193 brownfield area that increases operations on a site colocated

194 with a commercial or industrial operation owned by the same
 195 business.

196 (16)~~(17)~~ "Permanent resident" means a person who has
 197 established a permanent residence as defined in subsection (17)
 198 ~~(18)~~.

199 (17)~~(18)~~ "Permanent residence" means that place where a
 200 person has his or her true, fixed, and permanent home and
 201 principal establishment to which, whenever absent, he or she has
 202 the intention of returning. A person may have only one permanent
 203 residence at a time; and, once a permanent residence is
 204 established in a foreign state or country, it is presumed to
 205 continue until the person shows that a change has occurred.

206 (18)~~(19)~~ "Enterprise zone" means an area designated as an
 207 enterprise zone pursuant to s. 290.0065. This subsection expires
 208 on the date specified in s. 290.016 for the expiration of the
 209 Florida Enterprise Zone Act.

210 (19)~~(20)~~ "Ex-servicemember" means any person who has
 211 served as a member of the United States Armed Forces on active
 212 duty or state active duty, a member of the Florida National
 213 Guard, or a member of the United States Reserve Forces.

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

216 196.121 Homestead exemptions; forms.—

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

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

226 196.1995 Economic development ad valorem tax exemption.—

227 (6) With respect to a new business as defined by s.
 228 196.012(14)~~(15)~~(c), the municipality annexing the property on
 229 which the business is situated may grant an economic development
 230 ad valorem tax exemption under this section to that business for
 231 a period that will expire upon the expiration of the exemption
 232 granted by the county. If the county renews the exemption under
 233 subsection (7), the municipality may also extend its exemption.
 234 A municipal economic development ad valorem tax exemption
 235 granted under this subsection may not extend beyond the duration
 236 of the county exemption.

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

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

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

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

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

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

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

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