

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Frishe offered the following:

2  
3 **Amendment (with title amendment)**

4 Between lines 117 and 118, insert:

5  
6 Section 4. Subsection (4) of section 193.114, Florida  
7 Statutes, is amended to read:

8 193.114 Preparation of assessment rolls.-

9 (4) (a) For every change made to the assessed or taxable  
10 value of a parcel on an assessment roll subsequent to the  
11 mailing of the notice provided for in s. 200.069, the property  
12 appraiser shall document the reason for such change in the  
13 public records of the office of the property appraiser in a  
14 manner acceptable to the executive director or the executive  
15 director's designee. For every change made to the assessed or  
16 taxable value of a parcel on the assessment roll as the result

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17 of an informal conference under s. 194.011(2), only the  
18 department may review whether such changes are consistent with  
19 the law.

20 (b) For every change that decreases the assessed or  
21 taxable value of a parcel on an assessment roll between the time  
22 of complete submission of the tax roll pursuant to s.  
23 193.1142(3) and mailing of the notice provided for in s.  
24 200.069, the property appraiser shall document the reason for  
25 such change in the public records of the office of the property  
26 appraiser in a manner acceptable to the executive director or  
27 the executive director's designee. Changes made by the value  
28 adjustment board are not subject to the requirements of this  
29 subsection.

30 Section 5. Section 193.624, Florida Statutes, is created  
31 to read:

32 193.624 Assessment of residential property.-

33 (1) For the purposes of this section:

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

36 1. Improving the strength of the roof-deck attachment;

37 2. Creating a secondary water barrier to prevent water  
38 intrusion;

39 3. Installing wind-resistant shingles;

40 4. Installing gable-end bracing;

41 5. Reinforcing roof-to-wall connections;

42 6. Installing storm shutters; or

43 7. Installing opening protections.

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44 (b) "Renewable energy source device" means any of the  
45 following equipment that collects, transmits, stores, or uses  
46 solar energy, wind energy, or energy derived from geothermal  
47 deposits:

48 1. Solar energy collectors, photovoltaic modules, and  
49 inverters.

50 2. Storage tanks and other storage systems, excluding  
51 swimming pools used as storage tanks.

52 3. Rockbeds.

53 4. Thermostats and other control devices.

54 5. Heat exchange devices.

55 6. Pumps and fans.

56 7. Roof ponds.

57 8. Freestanding thermal containers.

58 9. Pipes, ducts, refrigerant handling systems, and other  
59 equipment used to interconnect such systems; however, such  
60 equipment does not include conventional backup systems of any  
61 type.

62 10. Windmills and wind turbines.

63 11. Wind-driven generators.

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

66 13. Pipes and other equipment used to transmit hot  
67 geothermal water to a dwelling or structure from a geothermal  
68 deposit.

69 (2) In determining the assessed value of real property  
70 used for residential purposes, the just value of changes or  
71 improvements made for the purpose of improving a property's

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72 resistance to wind damage and the just value of renewable energy  
73 source devices shall not be added to the assessed value as  
74 limited by s. 193.155 or s. 193.1554.

75 (3) The assessed value of real property used for  
76 residential purposes shall not exceed the total just value of  
77 the property minus the combined just values of changes or  
78 improvements made for the purpose of improving a property's  
79 resistance to wind damage and renewable energy source devices.

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

82 (5) A parcel of residential property may not be assessed  
83 pursuant to this section unless an application is filed on or  
84 before March 1 of the first year the property owner claims the  
85 assessment reduction for renewable energy source devices or  
86 changes or improvements made for the purpose of improving the  
87 property's resistance to wind damage. The property appraiser may  
88 require the taxpayer or the taxpayer's representative to furnish  
89 the property appraiser such information as may reasonably be  
90 required to establish the just value of the renewable energy  
91 source devices or changes or improvements made for the purpose  
92 of improving the property's resistance to wind damage. Failure  
93 to make timely application by March 1 shall constitute a waiver  
94 of the property owner to have his or her assessment calculated  
95 under this section. However, an applicant who fails to file an  
96 application by March 1 may file a late application and may file,  
97 pursuant to s. 194.011(3), a petition with the value adjustment  
98 board requesting assessment under this section. The petition  
99 must be filed on or before the 25th day after the mailing of the  
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100 notice by the property appraiser as provided in s. 194.011(1).  
101 Notwithstanding s. 194.013, the applicant must pay a  
102 nonrefundable fee of \$15 upon filing the petition. Upon  
103 reviewing the petition, if the property is qualified to be  
104 assessed under this section and the property owner demonstrates  
105 particular extenuating circumstances judged by the property  
106 appraiser or the value adjustment board to warrant granting  
107 assessment under this section, the property appraiser shall  
108 calculate the assessment in accordance with this section.

109 Section 6. Paragraph (a) of subsection (4) of section  
110 193.155, Florida Statutes, is amended to read:

111 193.155 Homestead assessments.—Homestead property shall be  
112 assessed at just value as of January 1, 1994. Property receiving  
113 the homestead exemption after January 1, 1994, shall be assessed  
114 at just value as of January 1 of the year in which the property  
115 receives the exemption unless the provisions of subsection (8)  
116 apply.

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

121 Section 7. Subsection (1), paragraph (a) of subsection  
122 (6), and subsection (7) of section 193.1554, Florida Statutes,  
123 are amended to read:

124 193.1554 Assessment of nonhomestead residential property.—

125 (1) As used in this section, the term:

126 (a) "Nonhomestead residential property" means residential  
127 real property that contains nine or fewer dwelling units,  
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128 including vacant property zoned and platted for residential use,  
129 and that does not receive the exemption under s. 196.031.

130 (b) "Placed on the tax roll" means the year any property,  
131 as of January 1, becomes eligible for assessment under this  
132 section and either becomes a nonhomestead property or property  
133 that has been combined or divided.

134 (6) (a) Except as provided in paragraph (b) and s. 193.624,  
135 changes, additions, or improvements to nonhomestead residential  
136 property shall be assessed at just value as of the first January  
137 1 after the changes, additions, or improvements are  
138 substantially completed.

139 (7) Any property that is combined or divided after January  
140 1 and included as a combined or divided parcel on the tax notice  
141 shall receive any current assessment limitation on the newly  
142 combined parcel or parcels or have any current assessment  
143 limitation apportioned among the newly created parcel or  
144 parcels, and the property may not be considered combined or  
145 divided for purposes of this section until the following January  
146 1, when the parcel or parcels shall be considered placed on the  
147 tax roll as a combined or divided parcel or parcels. Any  
148 ~~increase in the value of property assessed under this section~~  
149 ~~which is attributable to combining or dividing parcels shall be~~  
150 ~~assessed at just value, and the just value shall be apportioned~~  
151 ~~among the parcels created.~~

152 Section 8. Subsections (1) and (7) of section 193.1555,  
153 Florida Statutes, are amended to read:

154 193.1555 Assessment of certain residential and  
155 nonresidential real property.—

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156 (1) As used in this section, the term:

157 (a) "Nonresidential real property" means real property  
158 that is not subject to the assessment limitations set forth in  
159 s. 4(a), (c), (d), or (g), Art. VII of the State Constitution.

160 (b) "Improvement" means an addition or change to land or  
161 buildings which increases their value and is more than a repair  
162 or a replacement.

163 (c) "Placed on the tax roll" means the year any property,  
164 as of January 1, becomes eligible for assessment under this  
165 section and either becomes a nonhomestead property or property  
166 that has been combined or divided.

167 (7) Any property that is combined or divided after January  
168 1 and included as a combined or divided parcel on the tax notice  
169 shall receive any current assessment limitation on the newly  
170 combined parcel or parcels or have any current assessment  
171 limitation apportioned among the newly created parcel or  
172 parcels, and the property may not be considered combined or  
173 divided for purposes of this section until the following January  
174 1, when the parcel or parcels shall be considered placed on the  
175 tax roll as a combined or divided parcel or parcels. Any  
176 ~~increase in the value of property assessed under this section~~  
177 ~~which is attributable to combining or dividing parcels shall be~~  
178 ~~assessed at just value, and the just value shall be apportioned~~  
179 ~~among the parcels created.~~

180 Section 9. Subsections (14) through (20) of section  
181 196.012, Florida Statutes, are amended to read:

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182 196.012 Definitions.—For the purpose of this chapter, the  
183 following terms are defined as follows, except where the context  
184 clearly indicates otherwise:

185 ~~(14) "Renewable energy source device" or "device" means~~  
186 ~~any of the following equipment which, when installed in~~  
187 ~~connection with a dwelling unit or other structure, collects,~~  
188 ~~transmits, stores, or uses solar energy, wind energy, or energy~~  
189 ~~derived from geothermal deposits:~~

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

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

193 ~~(c) Rockbeds.~~

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

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

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

197 ~~(g) Roof ponds.~~

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

199 ~~(i) Pipes, ducts, refrigerant handling systems, and other~~  
200 ~~equipment used to interconnect such systems; however,~~  
201 ~~conventional backup systems of any type are not included in this~~  
202 ~~definition.~~

203 ~~(j) Windmills.~~

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

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

207 ~~(m) Pipes and other equipment used to transmit hot~~  
208 ~~geothermal water to a dwelling or structure from a geothermal~~  
209 ~~deposit.~~

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210 ~~(14)-(15)~~ "New business" means:

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

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

222 3. An office space in this state owned and used by a  
223 corporation newly domiciled in this state; provided such office  
224 space houses 50 or more full-time employees of such corporation;  
225 provided that such business or office first begins operation on  
226 a site clearly separate from any other commercial or industrial  
227 operation owned by the same business.

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

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

236 ~~(15)-(16)~~ "Expansion of an existing business" means:

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

242 2. A business establishing 25 or more jobs to employ 25 or  
243 more full-time employees in this state, the sales factor of  
244 which, as defined by s. 220.15(5), for the facility with respect  
245 to which it requests an economic development ad valorem tax  
246 exemption is less than 0.50 for each year the exemption is  
247 claimed; provided that such business increases operations on a  
248 site colocated with a commercial or industrial operation owned  
249 by the same business, resulting in a net increase in employment  
250 of not less than 10 percent or an increase in productive output  
251 of not less than 10 percent.

252 (b) Any business located in an enterprise zone or  
253 brownfield area that increases operations on a site colocated  
254 with a commercial or industrial operation owned by the same  
255 business.

256 ~~(16)~~~~(17)~~ "Permanent resident" means a person who has  
257 established a permanent residence as defined in subsection (17)  
258 ~~(18)~~.

259 ~~(17)~~~~(18)~~ "Permanent residence" means that place where a  
260 person has his or her true, fixed, and permanent home and  
261 principal establishment to which, whenever absent, he or she has  
262 the intention of returning. A person may have only one permanent  
263 residence at a time; and, once a permanent residence is

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264 established in a foreign state or country, it is presumed to  
265 continue until the person shows that a change has occurred.

266 ~~(18)-(19)~~ "Enterprise zone" means an area designated as an  
267 enterprise zone pursuant to s. 290.0065. This subsection expires  
268 on the date specified in s. 290.016 for the expiration of the  
269 Florida Enterprise Zone Act.

270 ~~(19)-(20)~~ "Ex-servicemember" means any person who has  
271 served as a member of the United States Armed Forces on active  
272 duty or state active duty, a member of the Florida National  
273 Guard, or a member of the United States Reserve Forces.

274 Section 10. Subsection (2) of section 196.121, Florida  
275 Statutes, is amended to read:

276 196.121 Homestead exemptions; forms.-

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

282 Section 11. Subsection (6), paragraph (d) of subsection  
283 (8), paragraph (d) of subsection (9), and paragraph (d) of  
284 subsection (10) of section 196.1995, Florida Statutes, are  
285 amended to read:

286 196.1995 Economic development ad valorem tax exemption.-

287 (6) With respect to a new business as defined by s.  
288 196.012~~(14)-(15)~~(c), the municipality annexing the property on  
289 which the business is situated may grant an economic development  
290 ad valorem tax exemption under this section to that business for  
291 a period that will expire upon the expiration of the exemption

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292 granted by the county. If the county renews the exemption under  
293 subsection (7), the municipality may also extend its exemption.  
294 A municipal economic development ad valorem tax exemption  
295 granted under this subsection may not extend beyond the duration  
296 of the county exemption.

297 (8) Any person, firm, or corporation which desires an  
298 economic development ad valorem tax exemption shall, in the year  
299 the exemption is desired to take effect, file a written  
300 application on a form prescribed by the department with the  
301 board of county commissioners or the governing authority of the  
302 municipality, or both. The application shall request the  
303 adoption of an ordinance granting the applicant an exemption  
304 pursuant to this section and shall include the following  
305 information:

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

310 (9) Before it takes action on the application, the board  
311 of county commissioners or the governing authority of the  
312 municipality shall deliver a copy of the application to the  
313 property appraiser of the county. After careful consideration,  
314 the property appraiser shall report the following information to  
315 the board of county commissioners or the governing authority of  
316 the municipality:

317 (d) A determination as to whether the property for which  
318 an exemption is requested is to be incorporated into a new  
319 business or the expansion of an existing business, as defined in  
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320 s. 196.012 ~~(15)~~ or ~~(16)~~, or into neither, which determination the  
321 property appraiser shall also affix to the face of the  
322 application. Upon the request of the property appraiser, the  
323 department shall provide to him or her such information as it  
324 may have available to assist in making such determination.

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

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

330 Section 12. Section 196.175, Florida Statutes, is  
331 repealed.

332 Section 13. Sections 4 through 12 of this act apply to  
333 assessments beginning January 1, 2012.

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**T I T L E A M E N D M E N T**

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Remove line 27 and insert:

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applicability; amending s. 193.114, F.S.; limiting a review of  
341 changes to the assessed or taxable value of real property  
342 resulting from certain informal conferences to a review by the  
343 Department of Revenue; creating s. 193.624, F.S.; providing  
344 definitions; prohibiting adding the value of certain  
345 improvements to the assessed value of certain real property;  
346 providing a limitation on the assessed value of certain real  
347 property; providing application; providing procedural

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348 requirements and limitations; requiring a nonrefundable filing  
349 fee; amending s. 193.155, F.S.; specifying additional exceptions  
350 to assessments of homestead property at just value; amending ss.  
351 193.1554 and 193.1555, F.S.; specifying additional exceptions to  
352 assessments of nonhomestead property at just value; defining the  
353 term "placed on the tax roll"; clarifying when divided or  
354 combined parcels become eligible for certain assessments;  
355 amending s. 196.012, F.S.; deleting a definition; conforming a  
356 cross-reference; amending ss. 196.121 and 196.1995, F.S.;  
357 conforming cross-references; repealing s. 196.175, F.S.,  
358 relating to the renewable energy source property tax exemption;  
359 providing for application; providing an effective date.

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