

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 for application;
 17 providing an effective date.

18
 19 Be It Enacted by the Legislature of the State of Florida:
 20 Section 1. Section 193.624, Florida Statutes, is created
 21 to read:

22 193.624 Assessment of residential property.—
 23 (1) For the purposes of this section:
 24 (a) "Changes or improvements made for the purpose of
 25 improving a property's resistance to wind damage" means:
 26 1. Improving the strength of the roof-deck attachment;
 27 2. Creating a secondary water barrier to prevent water
 28 intrusion;

- 29 3. Installing wind-resistant shingles;
- 30 4. Installing gable-end bracing;
- 31 5. Reinforcing roof-to-wall connections;
- 32 6. Installing storm shutters; or
- 33 7. Installing opening protections.
- 34 (b) "Renewable energy source device" means any of the
- 35 following equipment that collects, transmits, stores, or uses
- 36 solar energy, wind energy, or energy derived from geothermal
- 37 deposits:
- 38 1. Solar energy collectors, photovoltaic modules, and
- 39 inverters.
- 40 2. Storage tanks and other storage systems, excluding
- 41 swimming pools used as storage tanks.
- 42 3. Rockbeds.
- 43 4. Thermostats and other control devices.
- 44 5. Heat exchange devices.
- 45 6. Pumps and fans.
- 46 7. Roof ponds.
- 47 8. Freestanding thermal containers.
- 48 9. Pipes, ducts, refrigerant handling systems, and other
- 49 equipment used to interconnect such systems; however, such
- 50 equipment does not include conventional backup systems of any
- 51 type.
- 52 10. Windmills and wind turbines.
- 53 11. Wind-driven generators.
- 54 12. Power conditioning and storage devices that use wind
- 55 energy to generate electricity or mechanical forms of energy.
- 56 13. Pipes and other equipment used to transmit hot

57 geothermal water to a dwelling or structure from a geothermal
58 deposit.

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

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

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

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

CS/HB 531

2011

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

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

101 193.155 Homestead assessments.—Homestead property shall be
 102 assessed at just value as of January 1, 1994. Property receiving
 103 the homestead exemption after January 1, 1994, shall be assessed
 104 at just value as of January 1 of the year in which the property
 105 receives the exemption unless the provisions of subsection (8)
 106 apply.

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

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

CS/HB 531

2011

113 193.1554 Assessment of nonhomestead residential property.—
 114 (6) (a) Except as provided in paragraph (b) and s. 193.624,
 115 changes, additions, or improvements to nonhomestead residential
 116 property shall be assessed at just value as of the first January
 117 1 after the changes, additions, or improvements are
 118 substantially completed.

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

121 196.012 Definitions.—For the purpose of this chapter, the
 122 following terms are defined as follows, except where the context
 123 clearly indicates otherwise:

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

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

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

132 ~~(c) Rockbeds.~~

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

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

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

136 ~~(g) Roof ponds.~~

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

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

141 ~~definition.~~
 142 ~~(j) Windmills.~~
 143 ~~(k) Wind-driven generators.~~
 144 ~~(l) Power conditioning and storage devices that use wind~~
 145 ~~energy to generate electricity or mechanical forms of energy.~~
 146 ~~(m) Pipes and other equipment used to transmit hot~~
 147 ~~geothermal water to a dwelling or structure from a geothermal~~
 148 ~~deposit.~~

149 (14)~~(15)~~ "New business" means:

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

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

161 3. An office space in this state owned and used by a
 162 corporation newly domiciled in this state; provided such office
 163 space houses 50 or more full-time employees of such corporation;
 164 provided that such business or office first begins operation on
 165 a site clearly separate from any other commercial or industrial
 166 operation owned by the same business.

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

CS/HB 531

2011

169 separate from any other commercial or industrial operation owned
 170 by the same business.

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

175 (15)~~(16)~~ "Expansion of an existing business" means:

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

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

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

195 (16)~~(17)~~ "Permanent resident" means a person who has
 196 established a permanent residence as defined in subsection (17)

197 ~~(18)~~.

198 (17)~~(18)~~ "Permanent residence" means that place where a
 199 person has his or her true, fixed, and permanent home and
 200 principal establishment to which, whenever absent, he or she has
 201 the intention of returning. A person may have only one permanent
 202 residence at a time; and, once a permanent residence is
 203 established in a foreign state or country, it is presumed to
 204 continue until the person shows that a change has occurred.

205 (18)~~(19)~~ "Enterprise zone" means an area designated as an
 206 enterprise zone pursuant to s. 290.0065. This subsection expires
 207 on the date specified in s. 290.016 for the expiration of the
 208 Florida Enterprise Zone Act.

209 (19)~~(20)~~ "Ex-servicemember" means any person who has
 210 served as a member of the United States Armed Forces on active
 211 duty or state active duty, a member of the Florida National
 212 Guard, or a member of the United States Reserve Forces.

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

215 196.121 Homestead exemptions; forms.—

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

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

225 | 196.1995 Economic development ad valorem tax exemption.—

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

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

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

249 | (9) Before it takes action on the application, the board
 250 | of county commissioners or the governing authority of the
 251 | municipality shall deliver a copy of the application to the
 252 | property appraiser of the county. After careful consideration,

CS/HB 531

2011

253 the property appraiser shall report the following information to
254 the board of county commissioners or the governing authority of
255 the municipality:

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

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

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

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

270 Section 8. This act shall take effect July 1, 2011, and
271 applies to assessments beginning January 1, 2012.