

1 A bill to be entitled

2 An act relating to the assessment of residential and  
3 nonhomestead real property; amending s. 193.114, F.S.;  
4 limiting a review of changes to the assessed or taxable  
5 value of real property resulting from certain informal  
6 conferences to a review by the Department of Revenue;  
7 creating s. 193.624, F.S.; providing definitions;  
8 prohibiting adding the value of certain improvements to  
9 the assessed value of certain real property; providing a  
10 limitation on the assessed value of certain real property;  
11 providing application; providing procedural requirements  
12 and limitations; requiring a nonrefundable filing fee;  
13 amending s. 193.155, F.S.; specifying additional  
14 exceptions to assessments of homestead property at just  
15 value; amending ss. 193.1554 and 193.1555, F.S.;  
16 specifying additional exceptions to assessments of  
17 nonhomestead property at just value; defining the term  
18 "placed on the tax roll"; clarifying when divided or  
19 combined parcels become eligible for certain assessments;  
20 amending s. 196.012, F.S.; deleting a definition;  
21 conforming a cross-reference; amending ss. 196.121 and  
22 196.1995, F.S.; conforming cross-references; repealing s.  
23 196.175, F.S., relating to the renewable energy source  
24 property tax exemption; providing for application;  
25 providing an effective date.

26  
27 Be It Enacted by the Legislature of the State of Florida:  
28

29 Section 1. Subsection (4) of section 193.114, Florida  
 30 Statutes, is amended to read:

31 193.114 Preparation of assessment rolls.—

32 (4) (a) For every change made to the assessed or taxable  
 33 value of a parcel on an assessment roll subsequent to the  
 34 mailing of the notice provided for in s. 200.069, the property  
 35 appraiser shall document the reason for such change in the  
 36 public records of the office of the property appraiser in a  
 37 manner acceptable to the executive director or the executive  
 38 director's designee. For every change made to the assessed or  
 39 taxable value of a parcel on the assessment roll as the result  
 40 of an informal conference under s. 194.011(2), only the  
 41 department may review whether such changes are consistent with  
 42 the law.

43 (b) For every change that decreases the assessed or  
 44 taxable value of a parcel on an assessment roll between the time  
 45 of complete submission of the tax roll pursuant to s.  
 46 193.1142(3) and mailing of the notice provided for in s.  
 47 200.069, the property appraiser shall document the reason for  
 48 such change in the public records of the office of the property  
 49 appraiser in a manner acceptable to the executive director or  
 50 the executive director's designee. Changes made by the value  
 51 adjustment board are not subject to the requirements of this  
 52 subsection.

53 Section 2. Section 193.624, Florida Statutes, is created  
 54 to read:

55 193.624 Assessment of residential property.—

56 (1) For the purposes of this section:

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

- 59 1. Improving the strength of the roof-deck attachment;
- 60 2. Creating a secondary water barrier to prevent water  
 61 intrusion;
- 62 3. Installing wind-resistant shingles;
- 63 4. Installing gable-end bracing;
- 64 5. Reinforcing roof-to-wall connections;
- 65 6. Installing storm shutters; or
- 66 7. Installing opening protections.

67 (b) "Renewable energy source device" means any of the  
 68 following equipment that collects, transmits, stores, or uses  
 69 solar energy, wind energy, or energy derived from geothermal  
 70 deposits:

- 71 1. Solar energy collectors, photovoltaic modules, and  
 72 inverters.
- 73 2. Storage tanks and other storage systems, excluding  
 74 swimming pools used as storage tanks.
- 75 3. Rockbeds.
- 76 4. Thermostats and other control devices.
- 77 5. Heat exchange devices.
- 78 6. Pumps and fans.
- 79 7. Roof ponds.
- 80 8. Freestanding thermal containers.
- 81 9. Pipes, ducts, refrigerant handling systems, and other  
 82 equipment used to interconnect such systems; however, such  
 83 equipment does not include conventional backup systems of any  
 84 type.

85        10. Windmills and wind turbines.

86        11. Wind-driven generators.

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

89        13. Pipes and other equipment used to transmit hot  
90 geothermal water to a dwelling or structure from a geothermal  
91 deposit.

92        (2) In determining the assessed value of real property  
93 used for residential purposes, the just value of changes or  
94 improvements made for the purpose of improving a property's  
95 resistance to wind damage and the just value of renewable energy  
96 source devices shall not be added to the assessed value as  
97 limited by s. 193.155 or s. 193.1554.

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

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

105        (5) A parcel of residential property may not be assessed  
106 pursuant to this section unless an application is filed on or  
107 before March 1 of the first year the property owner claims the  
108 assessment reduction for renewable energy source devices or  
109 changes or improvements made for the purpose of improving the  
110 property's resistance to wind damage. The property appraiser may  
111 require the taxpayer or the taxpayer's representative to furnish  
112 the property appraiser such information as may reasonably be

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113 required to establish the just value of the renewable energy  
114 source devices or changes or improvements made for the purpose  
115 of improving the property's resistance to wind damage. Failure  
116 to make timely application by March 1 shall constitute a waiver  
117 of the property owner to have his or her assessment calculated  
118 under this section. However, an applicant who fails to file an  
119 application by March 1 may file a late application and may file,  
120 pursuant to s. 194.011(3), a petition with the value adjustment  
121 board requesting assessment under this section. The petition  
122 must be filed on or before the 25th day after the mailing of the  
123 notice by the property appraiser as provided in s. 194.011(1).  
124 Notwithstanding s. 194.013, the applicant must pay a  
125 nonrefundable fee of \$15 upon filing the petition. Upon  
126 reviewing the petition, if the property is qualified to be  
127 assessed under this section and the property owner demonstrates  
128 particular extenuating circumstances judged by the property  
129 appraiser or the value adjustment board to warrant granting  
130 assessment under this section, the property appraiser shall  
131 calculate the assessment in accordance with this section.

132 Section 3. Paragraph (a) of subsection (4) of section  
133 193.155, Florida Statutes, is amended to read:

134 193.155 Homestead assessments.—Homestead property shall be  
135 assessed at just value as of January 1, 1994. Property receiving  
136 the homestead exemption after January 1, 1994, shall be assessed  
137 at just value as of January 1 of the year in which the property  
138 receives the exemption unless the provisions of subsection (8)  
139 apply.

140 (4) (a) Except as provided in paragraph (b) and s. 193.624,

141 changes, additions, or improvements to homestead property shall  
 142 be assessed at just value as of the first January 1 after the  
 143 changes, additions, or improvements are substantially completed.

144 Section 4. Subsection (1), paragraph (a) of subsection  
 145 (6), and subsection (7) of section 193.1554, Florida Statutes,  
 146 are amended to read:

147 193.1554 Assessment of nonhomestead residential property.—

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

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

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

157 (6) (a) Except as provided in paragraph (b) and s. 193.624,  
 158 changes, additions, or improvements to nonhomestead residential  
 159 property shall be assessed at just value as of the first January  
 160 1 after the changes, additions, or improvements are  
 161 substantially completed.

162 (7) Any property that is combined or divided after January  
 163 1 and included as a combined or divided parcel on the tax notice  
 164 shall receive any current assessment limitation on the newly  
 165 combined parcel or parcels or have any current assessment  
 166 limitation apportioned among the newly created parcel or  
 167 parcels, and the property may not be considered combined or  
 168 divided for purposes of this section until the following January

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169 1, when the parcel or parcels shall be considered placed on the  
 170 tax roll as a combined or divided parcel or parcels. ~~Any~~  
 171 ~~increase in the value of property assessed under this section~~  
 172 ~~which is attributable to combining or dividing parcels shall be~~  
 173 ~~assessed at just value, and the just value shall be apportioned~~  
 174 ~~among the parcels created.~~

175 Section 5. Subsections (1) and (7) of section 193.1555,  
 176 Florida Statutes, are amended to read:

177 193.1555 Assessment of certain residential and  
 178 nonresidential real property.—

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

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

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

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

190 (7) Any property that is combined or divided after January  
 191 1 and included as a combined or divided parcel on the tax notice  
 192 shall receive any current assessment limitation on the newly  
 193 combined parcel or parcels or have any current assessment  
 194 limitation apportioned among the newly created parcel or  
 195 parcels, and the property may not be considered combined or  
 196 divided for purposes of this section until the following January

197 1, when the parcel or parcels shall be considered placed on the  
 198 tax roll as a combined or divided parcel or parcels. Any  
 199 ~~increase in the value of property assessed under this section~~  
 200 ~~which is attributable to combining or dividing parcels shall be~~  
 201 ~~assessed at just value, and the just value shall be apportioned~~  
 202 ~~among the parcels created.~~

203 Section 6. Subsections (14) through (20) of section  
 204 196.012, Florida Statutes, are amended to read:

205 196.012 Definitions.—For the purpose of this chapter, the  
 206 following terms are defined as follows, except where the context  
 207 clearly indicates otherwise:

208 ~~(14) "Renewable energy source device" or "device" means~~  
 209 ~~any of the following equipment which, when installed in~~  
 210 ~~connection with a dwelling unit or other structure, collects,~~  
 211 ~~transmits, stores, or uses solar energy, wind energy, or energy~~  
 212 ~~derived from geothermal deposits:~~

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

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

216 ~~(c) Rockbeds.~~

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

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

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

220 ~~(g) Roof ponds.~~

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

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



225 ~~definition.~~  
 226 ~~(j) Windmills.~~  
 227 ~~(k) Wind-driven generators.~~  
 228 ~~(l) Power conditioning and storage devices that use wind~~  
 229 ~~energy to generate electricity or mechanical forms of energy.~~  
 230 ~~(m) Pipes and other equipment used to transmit hot~~  
 231 ~~geothermal water to a dwelling or structure from a geothermal~~  
 232 ~~deposit.~~

233 (14)~~(15)~~ "New business" means:

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

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

245 3. An office space in this state owned and used by a  
 246 corporation newly domiciled in this state; provided such office  
 247 space houses 50 or more full-time employees of such corporation;  
 248 provided that such business or office first begins operation on  
 249 a site clearly separate from any other commercial or industrial  
 250 operation owned by the same business.

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

253 separate from any other commercial or industrial operation owned  
 254 by the same business.

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

259 (15)~~(16)~~ "Expansion of an existing business" means:

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

265 2. A business establishing 25 or more jobs to employ 25 or  
 266 more full-time employees in this state, the sales factor of  
 267 which, as defined by s. 220.15(5), for the facility with respect  
 268 to which it requests an economic development ad valorem tax  
 269 exemption is less than 0.50 for each year the exemption is  
 270 claimed; provided that such business increases operations on a  
 271 site colocated with a commercial or industrial operation owned  
 272 by the same business, resulting in a net increase in employment  
 273 of not less than 10 percent or an increase in productive output  
 274 of not less than 10 percent.

275 (b) Any business located in an enterprise zone or  
 276 brownfield area that increases operations on a site colocated  
 277 with a commercial or industrial operation owned by the same  
 278 business.

279 (16)~~(17)~~ "Permanent resident" means a person who has  
 280 established a permanent residence as defined in subsection (17)

281 ~~(18)~~.

282 (17)~~(18)~~ "Permanent residence" means that place where a  
 283 person has his or her true, fixed, and permanent home and  
 284 principal establishment to which, whenever absent, he or she has  
 285 the intention of returning. A person may have only one permanent  
 286 residence at a time; and, once a permanent residence is  
 287 established in a foreign state or country, it is presumed to  
 288 continue until the person shows that a change has occurred.

289 (18)~~(19)~~ "Enterprise zone" means an area designated as an  
 290 enterprise zone pursuant to s. 290.0065. This subsection expires  
 291 on the date specified in s. 290.016 for the expiration of the  
 292 Florida Enterprise Zone Act.

293 (19)~~(20)~~ "Ex-servicemember" means any person who has  
 294 served as a member of the United States Armed Forces on active  
 295 duty or state active duty, a member of the Florida National  
 296 Guard, or a member of the United States Reserve Forces.

297 Section 7. Subsection (2) of section 196.121, Florida  
 298 Statutes, is amended to read:

299 196.121 Homestead exemptions; forms.—

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

305 Section 8. Subsection (6), paragraph (d) of subsection  
 306 (8), paragraph (d) of subsection (9), and paragraph (d) of  
 307 subsection (10) of section 196.1995, Florida Statutes, are  
 308 amended to read:

309 | 196.1995 Economic development ad valorem tax exemption.—

310 | (6) With respect to a new business as defined by s.

311 | 196.012(14) ~~(15)~~ (c), the municipality annexing the property on  
312 | which the business is situated may grant an economic development  
313 | ad valorem tax exemption under this section to that business for  
314 | a period that will expire upon the expiration of the exemption  
315 | granted by the county. If the county renews the exemption under  
316 | subsection (7), the municipality may also extend its exemption.  
317 | A municipal economic development ad valorem tax exemption  
318 | granted under this subsection may not extend beyond the duration  
319 | of the county exemption.

320 | (8) Any person, firm, or corporation which desires an  
321 | economic development ad valorem tax exemption shall, in the year  
322 | the exemption is desired to take effect, file a written  
323 | application on a form prescribed by the department with the  
324 | board of county commissioners or the governing authority of the  
325 | municipality, or both. The application shall request the  
326 | adoption of an ordinance granting the applicant an exemption  
327 | pursuant to this section and shall include the following  
328 | information:

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

333 | (9) Before it takes action on the application, the board  
334 | of county commissioners or the governing authority of the  
335 | municipality shall deliver a copy of the application to the  
336 | property appraiser of the county. After careful consideration,

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337 the property appraiser shall report the following information to  
 338 the board of county commissioners or the governing authority of  
 339 the municipality:

340 (d) A determination as to whether the property for which  
 341 an exemption is requested is to be incorporated into a new  
 342 business or the expansion of an existing business, as defined in  
 343 s. 196.012~~(15)~~ or ~~(16)~~, or into neither, which determination the  
 344 property appraiser shall also affix to the face of the  
 345 application. Upon the request of the property appraiser, the  
 346 department shall provide to him or her such information as it  
 347 may have available to assist in making such determination.

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

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

353 Section 9. Section 196.175, Florida Statutes, is repealed.

354 Section 10. This act shall take effect July 1, 2011, and  
 355 applies to assessments beginning January 1, 2012.