

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
5 taxable value of real property resulting from certain
6 informal conferences to a review by the Department of
7 Revenue; creating s. 193.624, F.S.; providing
8 definitions; excluding the value of certain
9 improvements from the assessed value of residential
10 real property; specifying a limitation on the assessed
11 value of residential real property; providing for
12 application of the assessment limitations; providing
13 procedural requirements and limitations; requiring a
14 nonrefundable filing fee for a petition to the value
15 adjustment board; amending s. 193.155, F.S.;
16 specifying additional exceptions to the assessment of
17 homestead property at just value; amending ss.
18 193.1554 and 193.1555, F.S.; specifying additional
19 exceptions to assessment of nonhomestead property at
20 just value; defining the term "placed on the tax
21 roll"; providing for the continuity and apportionment
22 of assessment limitations on combined and divided
23 parcels; specifying when divided or combined parcels
24 shall appear as combined or divided on a tax roll;
25 amending s. 196.012, F.S.; deleting the definition of
26 the terms "renewable energy source device" and
27 "device"; conforming a cross-reference; amending ss.
28 196.121 and 196.1995, F.S.; conforming cross-

29 references; repealing s. 196.175, F.S., relating to
 30 the property tax exemption for renewable energy source
 31 devices; providing for application of the act;
 32 providing an effective date.

33
 34 Be It Enacted by the Legislature of the State of Florida:

35
 36 Section 1. Subsection (4) of section 193.114, Florida
 37 Statutes, is amended to read:

38 193.114 Preparation of assessment rolls.—

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

50 (b) For every change that decreases the assessed or
 51 taxable value of a parcel on an assessment roll between the time
 52 of complete submission of the tax roll pursuant to s.
 53 193.1142(3) and mailing of the notice provided for in s.
 54 200.069, the property appraiser shall document the reason for
 55 such change in the public records of the office of the property
 56 appraiser in a manner acceptable to the executive director or

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57 | the executive director's designee. Changes made by the value
58 | adjustment board are not subject to the requirements of this
59 | subsection.

60 | Section 2. Section 193.624, Florida Statutes, is created
61 | to read:

62 | 193.624 Assessment of residential property.-

63 | (1) For the purposes of this section:

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

66 | 1. Improving the strength of the roof-deck attachment;

67 | 2. Creating a secondary water barrier to prevent water
68 | intrusion;

69 | 3. Installing wind-resistant shingles;

70 | 4. Installing gable-end bracing;

71 | 5. Reinforcing roof-to-wall connections;

72 | 6. Installing storm shutters; or

73 | 7. Installing opening protections.

74 | (b) "Renewable energy source device" means any of the
75 | following equipment that collects, transmits, stores, or uses
76 | solar energy, wind energy, or energy derived from geothermal
77 | deposits:

78 | 1. Solar energy collectors, photovoltaic modules, and
79 | inverters.

80 | 2. Storage tanks and other storage systems, excluding
81 | swimming pools used as storage tanks.

82 | 3. Rockbeds.

83 | 4. Thermostats and other control devices.

84 | 5. Heat exchange devices.

85 6. Pumps and fans.
 86 7. Roof ponds.
 87 8. Freestanding thermal containers.
 88 9. Pipes, ducts, refrigerant handling systems, and other
 89 equipment used to interconnect such systems; however, such
 90 equipment does not include conventional backup systems of any
 91 type.

92 10. Windmills and wind turbines.
 93 11. Wind-driven generators.
 94 12. Power conditioning and storage devices that use wind
 95 energy to generate electricity or mechanical forms of energy.
 96 13. Pipes and other equipment used to transmit hot
 97 geothermal water to a dwelling or structure from a geothermal
 98 deposit.

99 (2) In determining the assessed value of real property
 100 used for residential purposes, the just value of changes or
 101 improvements made for the purpose of improving a property's
 102 resistance to wind damage and the just value of renewable energy
 103 source devices may not be added to the assessed value as limited
 104 by s. 193.155 or s. 193.1554.

105 (3) The assessed value of real property used for
 106 residential purposes may not exceed the total just value of the
 107 property minus the combined just values of changes or
 108 improvements made for the purpose of improving a property's
 109 resistance to wind damage and renewable energy source devices.

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

112 (5) A parcel of residential property may not be assessed

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

139 Section 3. Paragraph (a) of subsection (4) of section
140 193.155, Florida Statutes, is amended to read:

141 193.155 Homestead assessments.—Homestead property shall be
 142 assessed at just value as of January 1, 1994. Property receiving
 143 the homestead exemption after January 1, 1994, shall be assessed
 144 at just value as of January 1 of the year in which the property
 145 receives the exemption unless the provisions of subsection (8)
 146 apply.

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

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

154 193.1554 Assessment of nonhomestead residential property.—

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

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

160 (b) "Placed on the tax roll" means the year any property,
 161 as of January 1, becomes eligible for assessment under this
 162 section and becomes a nonhomestead property or a property that
 163 has been combined or divided.

164 (6) (a) Except as provided in paragraph (b) and s. 193.624,
 165 changes, additions, or improvements to nonhomestead residential
 166 property shall be assessed at just value as of the first January
 167 1 after the changes, additions, or improvements are
 168 substantially completed.

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

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

184 193.1555 Assessment of certain residential and
185 nonresidential real property.—

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

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

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

193 (c) "Placed on the tax roll" means the year any property,
194 as of January 1, becomes eligible for assessment under this
195 section and becomes a nonhomestead property or a property that
196 has been combined or divided.

197 (7) Any property that is combined or divided after January
 198 1 and included as a combined or divided parcel on the tax notice
 199 shall receive any current assessment limitation on the newly
 200 combined parcel or parcels or have any current assessment
 201 limitation apportioned among the newly created parcel or
 202 parcels, and the property may not be considered combined or
 203 divided for purposes of this section until the following January
 204 1, when the parcel or parcels shall be considered placed on the
 205 tax roll as a combined or divided parcel or parcels. Any
 206 ~~increase in the value of property assessed under this section~~
 207 ~~which is attributable to combining or dividing parcels shall be~~
 208 ~~assessed at just value, and the just value shall be apportioned~~
 209 ~~among the parcels created.~~

210 Section 6. Subsections (14) through (20) of section
 211 196.012, Florida Statutes, are amended to read:

212 196.012 Definitions.—For the purpose of this chapter, the
 213 following terms are defined as follows, except where the context
 214 clearly indicates otherwise:

215 ~~(14) "Renewable energy source device" or "device" means~~
 216 ~~any of the following equipment which, when installed in~~
 217 ~~connection with a dwelling unit or other structure, collects,~~
 218 ~~transmits, stores, or uses solar energy, wind energy, or energy~~
 219 ~~derived from geothermal deposits:~~

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

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

223 ~~(c) Rockbeds.~~

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

- 225 ~~(e) Heat exchange devices.~~
- 226 ~~(f) Pumps and fans.~~
- 227 ~~(g) Roof ponds.~~
- 228 ~~(h) Freestanding thermal containers.~~
- 229 ~~(i) Pipes, ducts, refrigerant handling systems, and other~~
 230 ~~equipment used to interconnect such systems; however,~~
 231 ~~conventional backup systems of any type are not included in this~~
 232 ~~definition.~~
- 233 ~~(j) Windmills.~~
- 234 ~~(k) Wind driven generators.~~
- 235 ~~(l) Power conditioning and storage devices that use wind~~
 236 ~~energy to generate electricity or mechanical forms of energy.~~
- 237 ~~(m) Pipes and other equipment used to transmit hot~~
 238 ~~geothermal water to a dwelling or structure from a geothermal~~
 239 ~~deposit.~~

240 (14)~~(15)~~ "New business" means:

241 (a)1. A business or organization establishing 10 or more
 242 new jobs to employ 10 or more full-time employees in this state,
 243 paying an average wage for such new jobs that is above the
 244 average wage in the area, which principally engages in any one
 245 or more of the following operations:

246 a. Manufactures, processes, compounds, fabricates, or
 247 produces for sale items of tangible personal property at a fixed
 248 location and which comprises an industrial or manufacturing
 249 plant; or

250 b. Is a target industry business as defined in s.
 251 288.106(2)(t);

252 2. A business or organization establishing 25 or more new

253 | jobs to employ 25 or more full-time employees in this state, the
 254 | sales factor of which, as defined by s. 220.15(5), for the
 255 | facility with respect to which it requests an economic
 256 | development ad valorem tax exemption is less than 0.50 for each
 257 | year the exemption is claimed; or

258 | 3. An office space in this state owned and used by a
 259 | business or organization newly domiciled in this state; provided
 260 | such office space houses 50 or more full-time employees of such
 261 | business or organization; provided that such business or
 262 | organization office first begins operation on a site clearly
 263 | separate from any other commercial or industrial operation owned
 264 | by the same business or organization.

265 | (b) Any business or organization located in an enterprise
 266 | zone or brownfield area that first begins operation on a site
 267 | clearly separate from any other commercial or industrial
 268 | operation owned by the same business or organization.

269 | (c) A business or organization that is situated on
 270 | property annexed into a municipality and that, at the time of
 271 | the annexation, is receiving an economic development ad valorem
 272 | tax exemption from the county under s. 196.1995.

273 | (15)~~(16)~~ "Expansion of an existing business" means:

274 | (a)1. A business or organization establishing 10 or more
 275 | new jobs to employ 10 or more full-time employees in this state,
 276 | paying an average wage for such new jobs that is above the
 277 | average wage in the area, which principally engages in any of
 278 | the operations referred to in subparagraph (15) (a)1.; or

279 | 2. A business or organization establishing 25 or more new
 280 | jobs to employ 25 or more full-time employees in this state, the

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281 sales factor of which, as defined by s. 220.15(5), for the
282 facility with respect to which it requests an economic
283 development ad valorem tax exemption is less than 0.50 for each
284 year the exemption is claimed; provided that such business
285 increases operations on a site located within the same county,
286 municipality, or both colocated with a commercial or industrial
287 operation owned by the same business or organization under
288 common control with the same business or organization, resulting
289 in a net increase in employment of not less than 10 percent or
290 an increase in productive output or sales of not less than 10
291 percent.

292 (b) Any business or organization located in an enterprise
293 zone or brownfield area that increases operations on a site
294 located within the same zone or area colocated with a commercial
295 or industrial operation owned by the same business or
296 organization under common control with the same business or
297 organization.

298 (16)~~(17)~~ "Permanent resident" means a person who has
299 established a permanent residence as defined in subsection (17)
300 ~~(18)~~.

301 (17)~~(18)~~ "Permanent residence" means that place where a
302 person has his or her true, fixed, and permanent home and
303 principal establishment to which, whenever absent, he or she has
304 the intention of returning. A person may have only one permanent
305 residence at a time; and, once a permanent residence is
306 established in a foreign state or country, it is presumed to
307 continue until the person shows that a change has occurred.

308 (18)~~(19)~~ "Enterprise zone" means an area designated as an

309 enterprise zone pursuant to s. 290.0065. This subsection expires
 310 on the date specified in s. 290.016 for the expiration of the
 311 Florida Enterprise Zone Act.

312 (19)~~(20)~~ "Ex-servicemember" means any person who has
 313 served as a member of the United States Armed Forces on active
 314 duty or state active duty, a member of the Florida National
 315 Guard, or a member of the United States Reserve Forces.

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

318 196.121 Homestead exemptions; forms.—

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

324 Section 8. Subsections (6) and (8), paragraph (d) of
 325 subsection (9), and paragraph (d) of subsection (11) of section
 326 196.1995, Florida Statutes, are amended to read:

327 196.1995 Economic development ad valorem tax exemption.—

328 (6) With respect to a new business as defined by s.
 329 196.012(14)~~(15)~~(c), the municipality annexing the property on
 330 which the business is situated may grant an economic development
 331 ad valorem tax exemption under this section to that business for
 332 a period that will expire upon the expiration of the exemption
 333 granted by the county. If the county renews the exemption under
 334 subsection (7), the municipality may also extend its exemption.
 335 A municipal economic development ad valorem tax exemption
 336 granted under this subsection may not extend beyond the duration

337 of the county exemption.

338 (8) Any person, firm, or corporation which desires an
 339 economic development ad valorem tax exemption shall, in the year
 340 the exemption is desired to take effect, file a written
 341 application on a form prescribed by the department with the
 342 board of county commissioners or the governing authority of the
 343 municipality, or both. The application shall request the
 344 adoption of an ordinance granting the applicant an exemption
 345 pursuant to this section and shall include the following
 346 information:

347 (a) The name and location of the new business or the
 348 expansion of an existing business;

349 (b) A description of the improvements to real property for
 350 which an exemption is requested and the date of commencement of
 351 construction of such improvements;

352 (c) A description of the tangible personal property for
 353 which an exemption is requested and the dates when such property
 354 was or is to be purchased;

355 (d) Proof, to the satisfaction of the board of county
 356 commissioners or the governing authority of the municipality,
 357 that the applicant is a new business or an expansion of an
 358 existing business, as defined in s. 196.012~~(15)~~ or ~~(16)~~;

359 (e) The number of jobs the applicant expects to create
 360 along with the average wage of the jobs and whether the jobs are
 361 full-time or part-time;

362 (f) The expected time schedule for job creation; and

363 (g) Other information deemed necessary or appropriate by
 364 the department, county, or municipality.

365 (9) Before it takes action on the application, the board
 366 of county commissioners or the governing authority of the
 367 municipality shall deliver a copy of the application to the
 368 property appraiser of the county. After careful consideration,
 369 the property appraiser shall report the following information to
 370 the board of county commissioners or the governing authority of
 371 the municipality:

372 (d) A determination as to whether the property for which
 373 an exemption is requested is to be incorporated into a new
 374 business or the expansion of an existing business, as defined in
 375 s. 196.012 ~~(15) or (16)~~, or into neither, which determination the
 376 property appraiser shall also affix to the face of the
 377 application. Upon the request of the property appraiser, the
 378 department shall provide to him or her such information as it
 379 may have available to assist in making such determination.

380 (11) An ordinance granting an exemption under this section
 381 shall be adopted in the same manner as any other ordinance of
 382 the county or municipality and shall include the following:

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

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

386 Section 10. This act shall take effect July 1, 2012, and
 387 applies to assessments beginning January 1, 2013.