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2013

1 A bill to be entitled

2 An act relating to the assessment of residential and
3 nonhomestead real property; creating s. 193.624, F.S.;
4 providing definitions; excluding the value of certain
5 installations, changes, or improvements made after a
6 specified date from the assessed value of residential
7 real property; providing for application; requiring
8 the filing of applications by specified times in order
9 for such installations, changes, or improvements to be
10 excluded from the assessed value of residential real
11 property; providing procedural requirements and
12 limitations; requiring a nonrefundable filing fee for
13 a petition to the value adjustment board; amending s.
14 193.155, F.S.; specifying additional exceptions to the
15 assessment of homestead property at just value;
16 amending s. 193.1554, F.S.; specifying additional
17 exceptions to assessment of nonhomestead property at
18 just value; amending s. 196.012, F.S.; deleting the
19 definition of the terms "renewable energy source
20 device" and "device"; conforming a cross-reference;
21 amending ss. 196.121 and 196.1995, F.S.; conforming
22 cross-references; repealing s. 196.175, F.S., relating
23 to the property tax exemption for renewable energy
24 source devices; providing for applicability; providing
25 an effective date.

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

29 Section 1. Section 193.624, Florida Statutes, is created
 30 to read:

31 193.624 Assessment of residential property.—

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

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

35 1. Improving the strength of the roof deck attachment;

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

38 3. Installing wind-resistant shingles;

39 4. Installing gable-end bracing;

40 5. Reinforcing roof-to-wall connections;

41 6. Installing storm shutters; or

42 7. Installing opening protections.

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

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

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

51 3. Rockbeds.

52 4. Thermostats and other control devices.

53 5. Heat exchange devices.

54 6. Pumps and fans.

55 7. Roof ponds.

56 8. Freestanding thermal containers.

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

61 | 10. Windmills and wind turbines.

62 | 11. Wind-driven generators.

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

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

68 | (2) In determining the assessed value of real property
69 | used for residential purposes, any increase in the just value of
70 | the property attributable to the installation of a renewable
71 | energy source device or changes or improvements made for the
72 | purpose of improving a property's resistance to wind damage may
73 | not be considered.

74 | (3) This section applies to the installation of a
75 | renewable energy source device or changes or improvements made
76 | for the purpose of improving a property's resistance to wind
77 | damage installed or made on or after January 1, 2013, to new and
78 | existing residential real property.

79 | (4) For a parcel of residential property to be assessed
80 | pursuant to this section, the owner of such property must file
81 | with the county property appraiser an application on or before
82 | March 1 of the first year such treatment is requested. The
83 | property appraiser may require the taxpayer or the taxpayer's
84 | representative to furnish the property appraiser such

85 information as may reasonably be required to establish the
86 increase in just value attributable to the renewable energy
87 source device or changes or improvements made for the purpose of
88 improving the property's resistance to wind damage. Failure to
89 make timely application by March 1 constitutes a waiver of the
90 property owner to have his or her assessment calculated for that
91 year under this section. However, an applicant who fails to file
92 an application by March 1 may file a late application and may
93 file, pursuant to s. 194.011(3), a petition with the value
94 adjustment board requesting assessment under this section. The
95 petition must be filed on or before the 25th day after the
96 mailing of the notice by the property appraiser as provided in
97 s. 194.011(1). Notwithstanding s. 194.013, the applicant must
98 pay a nonrefundable fee of \$15 upon filing the petition. Upon
99 reviewing the petition, if the property is qualified to be
100 assessed under this section and the property owner demonstrates
101 particular extenuating circumstances judged by the property
102 appraiser or the value adjustment board to warrant granting
103 assessment under this section, the property appraiser shall
104 calculate the assessment pursuant to this section.

105 Section 2. Paragraph (a) of subsection (4) of section
106 193.155, Florida Statutes, is amended to read:

107 193.155 Homestead assessments.—Homestead property shall be
108 assessed at just value as of January 1, 1994. Property receiving
109 the homestead exemption after January 1, 1994, shall be assessed
110 at just value as of January 1 of the year in which the property
111 receives the exemption unless the provisions of subsection (8)
112 apply.

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

117 Section 3. Paragraph (a) of subsection (6) of section
118 193.1554, Florida Statutes, is amended to read:

119 193.1554 Assessment of nonhomestead residential property.—

120 (6) (a) Except as provided in paragraph (b) and s. 193.624,
121 changes, additions, or improvements to nonhomestead residential
122 property shall be assessed at just value as of the first January
123 1 after the changes, additions, or improvements are
124 substantially completed.

125 Section 4. Subsections (14) through (20) of section
126 196.012, Florida Statutes, are amended to read:

127 196.012 Definitions.—For the purpose of this chapter, the
128 following terms are defined as follows, except where the context
129 clearly indicates otherwise:

130 ~~(14) "Renewable energy source device" or "device" means~~
131 ~~any of the following equipment which, when installed in~~
132 ~~connection with a dwelling unit or other structure, collects,~~
133 ~~transmits, stores, or uses solar energy, wind energy, or energy~~
134 ~~derived from geothermal deposits:~~

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

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

138 ~~(c) Rockbeds.~~

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

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

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

142 ~~(g) Roof ponds.~~

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

144 ~~(i) Pipes, ducts, refrigerant handling systems, and other~~
 145 ~~equipment used to interconnect such systems; however,~~
 146 ~~conventional backup systems of any type are not included in this~~
 147 ~~definition.~~

148 ~~(j) Windmills.~~

149 ~~(k) Wind-driven generators.~~

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

152 ~~(m) Pipes and other equipment used to transmit hot~~
 153 ~~geothermal water to a dwelling or structure from a geothermal~~
 154 ~~deposit.~~

155 (14)~~(15)~~ "New business" means:

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

161 a. Manufactures, processes, compounds, fabricates, or
 162 produces for sale items of tangible personal property at a fixed
 163 location and which comprises an industrial or manufacturing
 164 plant; or

165 b. Is a target industry business as defined in s.
 166 288.106(2)(q);

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

169 sales factor of which, as defined by s. 220.15(5), for the
 170 facility with respect to which it requests an economic
 171 development ad valorem tax exemption is less than 0.50 for each
 172 year the exemption is claimed; or

173 3. An office space in this state owned and used by a
 174 business or organization newly domiciled in this state; provided
 175 such office space houses 50 or more full-time employees of such
 176 business or organization; provided that such business or
 177 organization office first begins operation on a site clearly
 178 separate from any other commercial or industrial operation owned
 179 by the same business or organization.

180 (b) Any business or organization located in an enterprise
 181 zone or brownfield area that first begins operation on a site
 182 clearly separate from any other commercial or industrial
 183 operation owned by the same business or organization.

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

188 (15)~~(16)~~ "Expansion of an existing business" means:

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

194 2. A business or organization establishing 25 or more new
 195 jobs to employ 25 or more full-time employees in this state, the
 196 sales factor of which, as defined by s. 220.15(5), for the

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197 facility with respect to which it requests an economic
198 development ad valorem tax exemption is less than 0.50 for each
199 year the exemption is claimed; provided that such business
200 increases operations on a site located within the same county,
201 municipality, or both colocated with a commercial or industrial
202 operation owned by the same business or organization under
203 common control with the same business or organization, resulting
204 in a net increase in employment of not less than 10 percent or
205 an increase in productive output or sales of not less than 10
206 percent.

207 (b) Any business or organization located in an enterprise
208 zone or brownfield area that increases operations on a site
209 located within the same zone or area colocated with a commercial
210 or industrial operation owned by the same business or
211 organization under common control with the same business or
212 organization.

213 ~~(16)-(17)~~ "Permanent resident" means a person who has
214 established a permanent residence as defined in subsection (17)
215 ~~(18)~~.

216 ~~(17)-(18)~~ "Permanent residence" means that place where a
217 person has his or her true, fixed, and permanent home and
218 principal establishment to which, whenever absent, he or she has
219 the intention of returning. A person may have only one permanent
220 residence at a time; and, once a permanent residence is
221 established in a foreign state or country, it is presumed to
222 continue until the person shows that a change has occurred.

223 ~~(18)-(19)~~ "Enterprise zone" means an area designated as an
224 enterprise zone pursuant to s. 290.0065. This subsection expires

225 | on the date specified in s. 290.016 for the expiration of the
 226 | Florida Enterprise Zone Act.

227 | (19)~~(20)~~ "Ex-servicemember" means any person who has
 228 | served as a member of the United States Armed Forces on active
 229 | duty or state active duty, a member of the Florida National
 230 | Guard, or a member of the United States Reserve Forces.

231 | Section 5. Subsection (2) of section 196.121, Florida
 232 | Statutes, is amended to read:

233 | 196.121 Homestead exemptions; forms.—

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

239 | Section 6. Subsections (6) and (8), paragraph (d) of
 240 | subsection (9), and paragraph (d) of subsection (11) of section
 241 | 196.1995, Florida Statutes, are amended to read:

242 | 196.1995 Economic development ad valorem tax exemption.—

243 | (6) With respect to a new business as defined by s.
 244 | 196.012(14)(c) ~~196.012(15)(e)~~, the municipality annexing the
 245 | property on which the business is situated may grant an economic
 246 | development ad valorem tax exemption under this section to that
 247 | business for a period that will expire upon the expiration of
 248 | the exemption granted by the county. If the county renews the
 249 | exemption under subsection (7), the municipality may also extend
 250 | its exemption. A municipal economic development ad valorem tax
 251 | exemption granted under this subsection may not extend beyond
 252 | the duration of the county exemption.

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253 (8) Any person, firm, or corporation which desires an
254 economic development ad valorem tax exemption shall, in the year
255 the exemption is desired to take effect, file a written
256 application on a form prescribed by the department with the
257 board of county commissioners or the governing authority of the
258 municipality, or both. The application shall request the
259 adoption of an ordinance granting the applicant an exemption
260 pursuant to this section and shall include the following
261 information:

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

264 (b) A description of the improvements to real property for
265 which an exemption is requested and the date of commencement of
266 construction of such improvements;

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

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

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

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

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

280 (9) Before it takes action on the application, the board

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281 of county commissioners or the governing authority of the
282 municipality shall deliver a copy of the application to the
283 property appraiser of the county. After careful consideration,
284 the property appraiser shall report the following information to
285 the board of county commissioners or the governing authority of
286 the municipality:

287 (d) A determination as to whether the property for which
288 an exemption is requested is to be incorporated into a new
289 business or the expansion of an existing business, as defined in
290 s. 196.012~~(15) or (16)~~, or into neither, which determination the
291 property appraiser shall also affix to the face of the
292 application. Upon the request of the property appraiser, the
293 department shall provide to him or her such information as it
294 may have available to assist in making such determination.

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

298 (d) A finding that the business named in the ordinance
299 meets the requirements of s. 196.012(14) or (15) ~~196.012 (15) or~~
300 ~~(16)~~.

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

302 Section 8. This act shall take effect July 1, 2013, and
303 applies to assessments beginning January 1, 2014.