

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

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

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

32 193.624 Assessment of residential property.—

33 (1) As used in this section, the term "renewable energy
34 source device" means any of the following equipment that
35 collects, transmits, stores, or uses solar energy, wind energy,
36 or energy derived from geothermal deposits:

37 (a) Solar energy collectors, photovoltaic modules, and
38 inverters.

39 (b) Storage tanks and other storage systems, excluding
40 swimming pools used as storage tanks.

41 (c) Rockbeds.

42 (d) Thermostats and other control devices.

43 (e) Heat exchange devices.

44 (f) Pumps and fans.

45 (g) Roof ponds.

46 (h) Freestanding thermal containers.

47 (i) Pipes, ducts, refrigerant handling systems, and other
48 equipment used to interconnect such systems; however, such
49 equipment does not include conventional backup systems of any
50 type.

51 (j) Windmills and wind turbines.

52 (k) Wind-driven generators.

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

55 (m) Pipes and other equipment used to transmit hot
56 geothermal water to a dwelling or structure from a geothermal

57 | deposit.

58 | (2) In determining the assessed value of real property
59 | used for residential purposes, an increase in the just value of
60 | the property attributable to the installation of a renewable
61 | energy source device may not be considered.

62 | (3) This section applies to the installation of a
63 | renewable energy source device installed on or after January 1,
64 | 2013, to new and existing residential real property.

65 | (4) For a parcel of residential property to be assessed
66 | pursuant to this section, the owner of such property must file
67 | with the county property appraiser an application on or before
68 | March 1 of the first year such treatment is requested. The
69 | property appraiser may require the taxpayer or the taxpayer's
70 | representative to furnish the property appraiser such
71 | information as may reasonably be required to establish the
72 | increase in just value attributable to the renewable energy
73 | source device. Failure to make timely application by March 1
74 | constitutes a waiver of the property owner to have his or her
75 | assessment calculated for that year under this section. However,
76 | an applicant who fails to file an application by March 1 may
77 | file a late application and may file, pursuant to s. 194.011(3),
78 | a petition with the value adjustment board requesting assessment
79 | under this section. The petition must be filed on or before the
80 | 25th day after the mailing of the notice by the property
81 | appraiser as provided in s. 194.011(1). Notwithstanding s.
82 | 194.013, the applicant must pay a nonrefundable fee of \$15 upon
83 | filing the petition. Upon reviewing the petition, if the
84 | property is qualified to be assessed under this section and the

85 property owner demonstrates particular extenuating circumstances
 86 judged by the property appraiser or the value adjustment board
 87 to warrant granting assessment under this section, the property
 88 appraiser shall calculate the assessment pursuant to this
 89 section.

90 Section 2. Paragraph (a) of subsection (4) of section
 91 193.155, Florida Statutes, is amended to read:

92 193.155 Homestead assessments.—Homestead property shall be
 93 assessed at just value as of January 1, 1994. Property receiving
 94 the homestead exemption after January 1, 1994, shall be assessed
 95 at just value as of January 1 of the year in which the property
 96 receives the exemption unless the provisions of subsection (8)
 97 apply.

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

102 Section 3. Paragraph (a) of subsection (6) of section
 103 193.1554, Florida Statutes, is amended to read:

104 193.1554 Assessment of nonhomestead residential property.—

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

110 Section 4. Subsections (14) through (20) of section
 111 196.012, Florida Statutes, are amended to read:

112 196.012 Definitions.—For the purpose of this chapter, the

113 following terms are defined as follows, except where the context
114 clearly indicates otherwise:

115 ~~(14) "Renewable energy source device" or "device" means~~
116 ~~any of the following equipment which, when installed in~~
117 ~~connection with a dwelling unit or other structure, collects,~~
118 ~~transmits, stores, or uses solar energy, wind energy, or energy~~
119 ~~derived from geothermal deposits:~~

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

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

123 ~~(c) Rockbeds.~~

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

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

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

127 ~~(g) Roof ponds.~~

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

129 ~~(i) Pipes, ducts, refrigerant handling systems, and other~~
130 ~~equipment used to interconnect such systems; however,~~
131 ~~conventional backup systems of any type are not included in this~~
132 ~~definition.~~

133 ~~(j) Windmills.~~

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

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

137 ~~(m) Pipes and other equipment used to transmit hot~~
138 ~~geothermal water to a dwelling or structure from a geothermal~~
139 ~~deposit.~~

140 (14) ~~(15)~~ "New business" means:

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

146 a. Manufactures, processes, compounds, fabricates, or
147 produces for sale items of tangible personal property at a fixed
148 location and which comprises an industrial or manufacturing
149 plant; or

150 b. Is a target industry business as defined in s.
151 288.106(2)(q);

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

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

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

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

173 (15)~~(16)~~ "Expansion of an existing business" means:

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

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

192 (b) Any business or organization located in an enterprise
193 zone or brownfield area that increases operations on a site
194 located within the same zone or area colocated with a commercial
195 or industrial operation owned by the same business or
196 organization under common control with the same business or

197 organization.

198 ~~(16)-(17)~~ "Permanent resident" means a person who has
199 established a permanent residence as defined in subsection (17)
200 ~~(18)~~.

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

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

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

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

218 196.121 Homestead exemptions; forms.—

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

224 Section 6. Subsections (6) and (8), paragraph (d) of

225 subsection (9), and paragraph (d) of subsection (11) of section
 226 196.1995, Florida Statutes, are amended to read:

227 196.1995 Economic development ad valorem tax exemption.—

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

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

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

249 (b) A description of the improvements to real property for
 250 which an exemption is requested and the date of commencement of
 251 construction of such improvements;

252 (c) A description of the tangible personal property for

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253 | which an exemption is requested and the dates when such property
254 | was or is to be purchased;

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

259 | (e) The number of jobs the applicant expects to create
260 | along with the average wage of the jobs and whether the jobs are
261 | full-time or part-time;

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

263 | (g) Other information deemed necessary or appropriate by
264 | the department, county, or municipality.

265 | (9) Before it takes action on the application, the board
266 | of county commissioners or the governing authority of the
267 | municipality shall deliver a copy of the application to the
268 | property appraiser of the county. After careful consideration,
269 | the property appraiser shall report the following information to
270 | the board of county commissioners or the governing authority of
271 | the municipality:

272 | (d) A determination as to whether the property for which
273 | an exemption is requested is to be incorporated into a new
274 | business or the expansion of an existing business, as defined in
275 | s. 196.012~~(15)~~ or ~~(16)~~, or into neither, which determination the
276 | property appraiser shall also affix to the face of the
277 | application. Upon the request of the property appraiser, the
278 | department shall provide to him or her such information as it
279 | may have available to assist in making such determination.

280 | (11) An ordinance granting an exemption under this section

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281 shall be adopted in the same manner as any other ordinance of
282 the county or municipality and shall include the following:

283 (d) A finding that the business named in the ordinance
284 meets the requirements of s. 196.012(14) or (15) ~~196.012 (15) or~~
285 ~~(16)~~.

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

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