

THE FLORIDA SENATE
2013 SUMMARY OF LEGISLATION PASSED
Committee on Community Affairs

CS/CS/HB 277 — Assessment of Residential and Nonhomestead Real Property

by Regulatory Affairs Committee; Finance and Tax Subcommittee; and Reps. Rehwinkel Vasilinda and Diaz and others (CS/SB 1064 by Appropriations Committee and Senator Latvala)

In the November 2008 General Election, Florida voters approved a constitutional amendment relating to property taxes. The amendment authorized the Legislature, by general law, to prohibit consideration of the following in the determination of the assessed value of real property used for residential purposes:

- any change or improvement made for the purpose of improving the property's resistance to wind damage, and
- the installation of a renewable energy source device.

CS/CS/HB 277 provides for the implementation of the renewable energy conditions outlined in the 2008 constitutional amendment. Specifically, the bill defines "renewable energy source device." It also provides that a property appraiser may not consider the increase in the just value attributed to the installation of a renewable energy source device when determining the assessed value of real property used for residential purposes. The bill specifies that the provisions apply to installations occurring on or after January 1, 2013, when made to new and existing residential real property. The bill would take effect on July 1, 2013, and apply to assessments beginning January 1, 2014.

If approved by the Governor, these provisions take effect July 1, 2013.

Vote: Senate 39-0; House 119-0