

1                                   A bill to be entitled  
 2           An act relating to the assessment of residential property;  
 3           creating s. 193.624, F.S.; providing definitions;  
 4           prohibiting a property appraiser from considering certain  
 5           improvements to real property in determining the assessed  
 6           value of residential property; providing application;  
 7           amending s. 196.012, F.S.; deleting a definition;  
 8           conforming a cross-reference; amending ss. 196.121 and  
 9           196.1995, F.S.; conforming cross-references; repealing s.  
 10          196.175, F.S., relating to the renewable energy source  
 11          property tax exemption; providing an effective date.

12  
 13 Be It Enacted by the Legislature of the State of Florida:

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 15           Section 1. Section 193.624, Florida Statutes, is created  
 16 to read:

17           193.624 Definitions; assessment of residential property.--

18           (1) For the purpose of this section:

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

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

22           2. Creating a secondary water barrier to prevent water  
 23 intrusion;

24           3. Installing hurricane-resistant shingles;

25           4. Installing gable-end bracing;

26           5. Reinforcing roof-to-wall connections;

27           6. Installing storm shutters;

28           7. Installing impact-resistant glazing; or

- 29        8. Installing hurricane-resistant doors.
- 30        (b) "Renewable energy source device" means any of the
- 31 following equipment which collects, transmits, stores, or uses
- 32 solar energy, wind energy, or energy derived from geothermal
- 33 deposits:
- 34        1. Solar energy collectors, photovoltaic modules, and
- 35 inverters.
- 36        2. Storage tanks and other storage systems, excluding
- 37 swimming pools used as storage tanks.
- 38        3. Rockbeds.
- 39        4. Thermostats and other control devices.
- 40        5. Heat exchange devices.
- 41        6. Pumps and fans.
- 42        7. Roof ponds.
- 43        8. Freestanding thermal containers.
- 44        9. Pipes, ducts, refrigerant handling systems, and other
- 45 equipment used to interconnect such systems; however, such
- 46 equipment does not include conventional backup systems of any
- 47 type.
- 48        10. Windmills and wind turbines.
- 49        11. Wind-driven generators.
- 50        12. Power conditioning and storage devices that use wind
- 51 energy to generate electricity or mechanical forms of energy.
- 52        13. Pipes and other equipment used to transmit hot
- 53 geothermal water to a dwelling or structure from a geothermal
- 54 deposit.

55           (2) In determining the assessed value of real property  
 56 used for residential purposes, the property appraiser may not  
 57 consider:

58           (a) Changes or improvements made for the purpose of  
 59 improving a property's resistance to wind damage.

60           (b) The installation and operation of a renewable energy  
 61 source device.

62           (3) This section applies to new and existing construction  
 63 used for residential purposes.

64           Section 2. Subsections (14) through (20) of section  
 65 196.012, Florida Statutes, are amended to read:

66           196.012 Definitions.--For the purpose of this chapter, the  
 67 following terms are defined as follows, except where the context  
 68 clearly indicates otherwise:

69           ~~(14) "Renewable energy source device" or "device" means~~  
 70 ~~any of the following equipment which, when installed in~~  
 71 ~~connection with a dwelling unit or other structure, collects,~~  
 72 ~~transmits, stores, or uses solar energy, wind energy, or energy~~  
 73 ~~derived from geothermal deposits:~~

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

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

77           ~~(c) Rockbeds.~~

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

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

80           ~~(f) Pumps and fans.~~

81           ~~(g) Roof ponds.~~

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

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83 ~~(i) Pipes, ducts, refrigerant handling systems, and other~~  
84 ~~equipment used to interconnect such systems; however,~~  
85 ~~conventional backup systems of any type are not included in this~~  
86 ~~definition.~~

87 ~~(j) Windmills.~~

88 ~~(k) Wind driven generators.~~

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

91 ~~(m) Pipes and other equipment used to transmit hot~~  
92 ~~geothermal water to a dwelling or structure from a geothermal~~  
93 ~~deposit.~~

94 (14)~~(15)~~ "New business" means:

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

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

106 3. An office space in this state owned and used by a  
107 corporation newly domiciled in this state; provided such office  
108 space houses 50 or more full-time employees of such corporation;  
109 provided that such business or office first begins operation on

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110 a site clearly separate from any other commercial or industrial  
 111 operation owned by the same business.

112 (b) Any business located in an enterprise zone or  
 113 brownfield area that first begins operation on a site clearly  
 114 separate from any other commercial or industrial operation owned  
 115 by the same business.

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

120 (15)~~(16)~~ "Expansion of an existing business" means:

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

126 2. A business establishing 25 or more jobs to employ 25 or  
 127 more full-time employees in this state, the sales factor of  
 128 which, as defined by s. 220.15(5), for the facility with respect  
 129 to which it requests an economic development ad valorem tax  
 130 exemption is less than 0.50 for each year the exemption is  
 131 claimed; provided that such business increases operations on a  
 132 site colocated with a commercial or industrial operation owned  
 133 by the same business, resulting in a net increase in employment  
 134 of not less than 10 percent or an increase in productive output  
 135 of not less than 10 percent.

136 (b) Any business located in an enterprise zone or  
 137 brownfield area that increases operations on a site colocated

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138 with a commercial or industrial operation owned by the same  
139 business.

140 (16)~~(17)~~ "Permanent resident" means a person who has  
141 established a permanent residence as defined in subsection (17)  
142 ~~(18)~~.

143 (17)~~(18)~~ "Permanent residence" means that place where a  
144 person has his or her true, fixed, and permanent home and  
145 principal establishment to which, whenever absent, he or she has  
146 the intention of returning. A person may have only one permanent  
147 residence at a time; and, once a permanent residence is  
148 established in a foreign state or country, it is presumed to  
149 continue until the person shows that a change has occurred.

150 (18)~~(19)~~ "Enterprise zone" means an area designated as an  
151 enterprise zone pursuant to s. 290.0065. This subsection expires  
152 on the date specified in s. 290.016 for the expiration of the  
153 Florida Enterprise Zone Act.

154 (19)~~(20)~~ "Ex-servicemember" means any person who has  
155 served as a member of the United States Armed Forces on active  
156 duty or state active duty, a member of the Florida National  
157 Guard, or a member of the United States Reserve Forces.

158 Section 3. Subsection (2) of section 196.121, Florida  
159 Statutes, is amended to read:

160 196.121 Homestead exemptions; forms.--

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

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166 Section 4. Subsection (6), paragraph (d) of subsection  
 167 (8), paragraph (d) of subsection (9), and paragraph (d) of  
 168 subsection (10) of section 196.1995, Florida Statutes, are  
 169 amended to read:

170 196.1995 Economic development ad valorem tax exemption.--

171 (6) With respect to a new business as defined by s.  
 172 196.012(14)~~(15)~~(c), the municipality annexing the property on  
 173 which the business is situated may grant an economic development  
 174 ad valorem tax exemption under this section to that business for  
 175 a period that will expire upon the expiration of the exemption  
 176 granted by the county. If the county renews the exemption under  
 177 subsection (7), the municipality may also extend its exemption.  
 178 A municipal economic development ad valorem tax exemption  
 179 granted under this subsection may not extend beyond the duration  
 180 of the county exemption.

181 (8) Any person, firm, or corporation which desires an  
 182 economic development ad valorem tax exemption shall, in the year  
 183 the exemption is desired to take effect, file a written  
 184 application on a form prescribed by the department with the  
 185 board of county commissioners or the governing authority of the  
 186 municipality, or both. The application shall request the  
 187 adoption of an ordinance granting the applicant an exemption  
 188 pursuant to this section and shall include the following  
 189 information:

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

194 (9) Before it takes action on the application, the board  
 195 of county commissioners or the governing authority of the  
 196 municipality shall deliver a copy of the application to the  
 197 property appraiser of the county. After careful consideration,  
 198 the property appraiser shall report the following information to  
 199 the board of county commissioners or the governing authority of  
 200 the municipality:

201 (d) A determination as to whether the property for which  
 202 an exemption is requested is to be incorporated into a new  
 203 business or the expansion of an existing business, as defined in  
 204 s. 196.012 ~~(15) or (16)~~, or into neither, which determination the  
 205 property appraiser shall also affix to the face of the  
 206 application. Upon the request of the property appraiser, the  
 207 department shall provide to him or her such information as it  
 208 may have available to assist in making such determination.

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

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

214 Section 5. Section 196.175, Florida Statutes, is repealed.

215 Section 6. This act shall take effect July 1, 2009.