

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 application of the act;  
25 providing 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) For the purposes of this section:

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, 2012, 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.

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)(t);

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.

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, 2012, and  
303 applies to assessments beginning January 1, 2013.