

ENROLLED  
CS/CS/HB 277

2013 Legislature

1  
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 made  
6 after a specified date from the assessed value of  
7 residential real property; providing for  
8 applicability; amending s. 193.155, F.S.; specifying  
9 additional exceptions to the assessment of homestead  
10 property at just value; amending s. 193.1554, F.S.;  
11 specifying additional exceptions to assessment of  
12 nonhomestead property at just value; amending s.  
13 196.012, F.S.; deleting the definition of the terms  
14 "renewable energy source device" and "device";  
15 conforming a cross-reference; amending ss. 196.121 and  
16 196.1995, F.S.; conforming cross-references; repealing  
17 s. 196.175, F.S., relating to the property tax  
18 exemption for renewable energy source devices;  
19 providing for applicability; providing an effective  
20 date.

21  
22 Be It Enacted by the Legislature of the State of Florida:

23  
24 Section 1. Section 193.624, Florida Statutes, is created  
25 to read:

26 193.624 Assessment of residential property.—

27 (1) As used in this section, the term "renewable energy  
28 source device" means any of the following equipment that

29 collects, transmits, stores, or uses solar energy, wind energy,  
30 or energy derived from geothermal deposits:

31 (a) Solar energy collectors, photovoltaic modules, and  
32 inverters.

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

35 (c) Rockbeds.

36 (d) Thermostats and other control devices.

37 (e) Heat exchange devices.

38 (f) Pumps and fans.

39 (g) Roof ponds.

40 (h) Freestanding thermal containers.

41 (i) Pipes, ducts, refrigerant handling systems, and other  
42 equipment used to interconnect such systems; however, such  
43 equipment does not include conventional backup systems of any  
44 type.

45 (j) Windmills and wind turbines.

46 (k) Wind-driven generators.

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

49 (m) Pipes and other equipment used to transmit hot  
50 geothermal water to a dwelling or structure from a geothermal  
51 deposit.

52 (2) In determining the assessed value of real property  
53 used for residential purposes, an increase in the just value of  
54 the property attributable to the installation of a renewable  
55 energy source device may not be considered.

56 (3) This section applies to the installation of a

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57 | renewable energy source device installed on or after January 1,  
58 | 2013, to new and existing residential real property.

59 | Section 2. Paragraph (a) of subsection (4) of section  
60 | 193.155, Florida Statutes, is amended to read:

61 | 193.155 Homestead assessments.—Homestead property shall be  
62 | assessed at just value as of January 1, 1994. Property receiving  
63 | the homestead exemption after January 1, 1994, shall be assessed  
64 | at just value as of January 1 of the year in which the property  
65 | receives the exemption unless the provisions of subsection (8)  
66 | apply.

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

71 | Section 3. Paragraph (a) of subsection (6) of section  
72 | 193.1554, Florida Statutes, is amended to read:

73 | 193.1554 Assessment of nonhomestead residential property.—

74 | (6) (a) Except as provided in paragraph (b) and s. 193.624,  
75 | changes, additions, or improvements to nonhomestead residential  
76 | property shall be assessed at just value as of the first January  
77 | 1 after the changes, additions, or improvements are  
78 | substantially completed.

79 | Section 4. Subsections (14) through (20) of section  
80 | 196.012, Florida Statutes, are amended to read:

81 | 196.012 Definitions.—For the purpose of this chapter, the  
82 | following terms are defined as follows, except where the context  
83 | clearly indicates otherwise:

84 | ~~(14) "Renewable energy source device" or "device" means~~

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85 | ~~any of the following equipment which, when installed in~~  
 86 | ~~connection with a dwelling unit or other structure, collects,~~  
 87 | ~~transmits, stores, or uses solar energy, wind energy, or energy~~  
 88 | ~~derived from geothermal deposits:~~

- 89 |     ~~(a) Solar energy collectors.~~
- 90 |     ~~(b) Storage tanks and other storage systems, excluding~~  
 91 | ~~swimming pools used as storage tanks.~~
- 92 |     ~~(c) Rockbeds.~~
- 93 |     ~~(d) Thermostats and other control devices.~~
- 94 |     ~~(e) Heat exchange devices.~~
- 95 |     ~~(f) Pumps and fans.~~
- 96 |     ~~(g) Roof ponds.~~
- 97 |     ~~(h) Freestanding thermal containers.~~
- 98 |     ~~(i) Pipes, ducts, refrigerant handling systems, and other~~  
 99 | ~~equipment used to interconnect such systems; however,~~  
 100 | ~~conventional backup systems of any type are not included in this~~  
 101 | ~~definition.~~
- 102 |     ~~(j) Windmills.~~
- 103 |     ~~(k) Wind driven generators.~~
- 104 |     ~~(l) Power conditioning and storage devices that use wind~~  
 105 | ~~energy to generate electricity or mechanical forms of energy.~~
- 106 |     ~~(m) Pipes and other equipment used to transmit hot~~  
 107 | ~~geothermal water to a dwelling or structure from a geothermal~~  
 108 | ~~deposit.~~

109 |     (14)~~(15)~~ "New business" means:  
 110 |         (a)1. A business or organization establishing 10 or more  
 111 | new jobs to employ 10 or more full-time employees in this state,  
 112 | paying an average wage for such new jobs that is above the

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113 average wage in the area, which principally engages in any one  
114 or more of the following operations:

115 a. Manufactures, processes, compounds, fabricates, or  
116 produces for sale items of tangible personal property at a fixed  
117 location and which comprises an industrial or manufacturing  
118 plant; or

119 b. Is a target industry business as defined in s.  
120 288.106(2)(q);

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

127 3. An office space in this state owned and used by a  
128 business or organization newly domiciled in this state; provided  
129 such office space houses 50 or more full-time employees of such  
130 business or organization; provided that such business or  
131 organization office first begins operation on a site clearly  
132 separate from any other commercial or industrial operation owned  
133 by the same business or organization.

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

138 (c) A business or organization that is situated on  
139 property annexed into a municipality and that, at the time of  
140 the annexation, is receiving an economic development ad valorem

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141 tax exemption from the county under s. 196.1995.

142 (15)~~(16)~~ "Expansion of an existing business" means:

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

148 2. A business or organization establishing 25 or more new  
149 jobs to employ 25 or more full-time employees in this state, the  
150 sales factor of which, as defined by s. 220.15(5), for the  
151 facility with respect to which it requests an economic  
152 development ad valorem tax exemption is less than 0.50 for each  
153 year the exemption is claimed; provided that such business  
154 increases operations on a site located within the same county,  
155 municipality, or both colocated with a commercial or industrial  
156 operation owned by the same business or organization under  
157 common control with the same business or organization, resulting  
158 in a net increase in employment of not less than 10 percent or  
159 an increase in productive output or sales of not less than 10  
160 percent.

161 (b) Any business or organization located in an enterprise  
162 zone or brownfield area that increases operations on a site  
163 located within the same zone or area colocated with a commercial  
164 or industrial operation owned by the same business or  
165 organization under common control with the same business or  
166 organization.

167 (16)~~(17)~~ "Permanent resident" means a person who has  
168 established a permanent residence as defined in subsection (17)

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169 ~~(18)~~.

170 (17)~~(18)~~ "Permanent residence" means that place where a  
171 person has his or her true, fixed, and permanent home and  
172 principal establishment to which, whenever absent, he or she has  
173 the intention of returning. A person may have only one permanent  
174 residence at a time; and, once a permanent residence is  
175 established in a foreign state or country, it is presumed to  
176 continue until the person shows that a change has occurred.

177 (18)~~(19)~~ "Enterprise zone" means an area designated as an  
178 enterprise zone pursuant to s. 290.0065. This subsection expires  
179 on the date specified in s. 290.016 for the expiration of the  
180 Florida Enterprise Zone Act.

181 (19)~~(20)~~ "Ex-servicemember" means any person who has  
182 served as a member of the United States Armed Forces on active  
183 duty or state active duty, a member of the Florida National  
184 Guard, or a member of the United States Reserve Forces.

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

187 196.121 Homestead exemptions; forms.—

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

193 Section 6. Subsections (6) and (8), paragraph (d) of  
194 subsection (9), and paragraph (d) of subsection (11) of section  
195 196.1995, Florida Statutes, are amended to read:

196 196.1995 Economic development ad valorem tax exemption.—

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197 (6) With respect to a new business as defined by s.  
198 196.012(14)(c) ~~196.012(15)(e)~~, the municipality annexing the  
199 property on which the business is situated may grant an economic  
200 development ad valorem tax exemption under this section to that  
201 business for a period that will expire upon the expiration of  
202 the exemption granted by the county. If the county renews the  
203 exemption under subsection (7), the municipality may also extend  
204 its exemption. A municipal economic development ad valorem tax  
205 exemption granted under this subsection may not extend beyond  
206 the duration of the county exemption.

207 (8) Any person, firm, or corporation which desires an  
208 economic development ad valorem tax exemption shall, in the year  
209 the exemption is desired to take effect, file a written  
210 application on a form prescribed by the department with the  
211 board of county commissioners or the governing authority of the  
212 municipality, or both. The application shall request the  
213 adoption of an ordinance granting the applicant an exemption  
214 pursuant to this section and shall include the following  
215 information:

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

218 (b) A description of the improvements to real property for  
219 which an exemption is requested and the date of commencement of  
220 construction of such improvements;

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

224 (d) Proof, to the satisfaction of the board of county



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225 commissioners or the governing authority of the municipality,  
226 that the applicant is a new business or an expansion of an  
227 existing business, as defined in s. 196.012~~(15)~~ ~~or~~ ~~(16)~~;

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

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

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

234 (9) Before it takes action on the application, the board  
235 of county commissioners or the governing authority of the  
236 municipality shall deliver a copy of the application to the  
237 property appraiser of the county. After careful consideration,  
238 the property appraiser shall report the following information to  
239 the board of county commissioners or the governing authority of  
240 the municipality:

241 (d) A determination as to whether the property for which  
242 an exemption is requested is to be incorporated into a new  
243 business or the expansion of an existing business, as defined in  
244 s. 196.012~~(15)~~ ~~or~~ ~~(16)~~, or into neither, which determination the  
245 property appraiser shall also affix to the face of the  
246 application. Upon the request of the property appraiser, the  
247 department shall provide to him or her such information as it  
248 may have available to assist in making such determination.

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

252 (d) A finding that the business named in the ordinance

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253 | meets the requirements of s. 196.012(14) or (15) ~~196.012 (15) or~~  
254 | ~~(16)~~.

255 |       Section 7. Section 196.175, Florida Statutes, is repealed.

256 |       Section 8. This act shall take effect July 1, 2013, and  
257 | applies to assessments beginning January 1, 2014.