

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 improvements from the assessed value of residential
 6 real property; specifying a limitation on the assessed
 7 value of residential real property; providing for an
 8 application deadline; providing procedural
 9 requirements and limitations; requiring a
 10 nonrefundable filing fee for a petition to the value
 11 adjustment board; amending s. 193.155, F.S.;
 12 specifying additional exceptions to the assessment of
 13 homestead property at just value; amending s.
 14 193.1554, F.S.; specifying additional exceptions to
 15 assessment of nonhomestead property at just value;
 16 amending s. 196.012, F.S.; deleting the definition of
 17 the terms "renewable energy source device" and
 18 "device"; conforming a cross-reference; amending ss.
 19 196.121 and 196.1995, F.S.; conforming cross-
 20 references; repealing s. 196.175, F.S., relating to
 21 the property tax exemption for renewable energy source
 22 devices; providing for application of the act;
 23 providing an effective date.

24
 25 Be It Enacted by the Legislature of the State of Florida:

26
 27 Section 1. Section 193.624, Florida Statutes, is created
 28 to read:

29 193.624 Assessment of residential property.-
 30 (1) For the purposes of this section:
 31 (a) "Changes or improvements made for the purpose of
 32 improving a property's resistance to wind damage" means:
 33 1. Improving the strength of the roof-deck attachment;
 34 2. Creating a secondary water barrier to prevent water
 35 intrusion;
 36 3. Installing wind-resistant shingles;
 37 4. Installing gable-end bracing;
 38 5. Reinforcing roof-to-wall connections;
 39 6. Installing storm shutters; or
 40 7. Installing opening protections.
 41 (b) "Renewable energy source device" means any of the
 42 following equipment that collects, transmits, stores, or uses
 43 solar energy, wind energy, or energy derived from geothermal
 44 deposits:
 45 1. Solar energy collectors, photovoltaic modules, and
 46 inverters.
 47 2. Storage tanks and other storage systems, excluding
 48 swimming pools used as storage tanks.
 49 3. Rockbeds.
 50 4. Thermostats and other control devices.
 51 5. Heat exchange devices.
 52 6. Pumps and fans.
 53 7. Roof ponds.
 54 8. Freestanding thermal containers.
 55 9. Pipes, ducts, refrigerant handling systems, and other
 56 equipment used to interconnect such systems; however, such

57 equipment does not include conventional backup systems of any
 58 type.

59 10. Windmills and wind turbines.

60 11. Wind-driven generators.

61 12. Power conditioning and storage devices that use wind
 62 energy to generate electricity or mechanical forms of energy.

63 13. Pipes and other equipment used to transmit hot
 64 geothermal water to a dwelling or structure from a geothermal
 65 deposit.

66 (2) In determining the assessed value of real property used
 67 for residential purposes, any increase in the just value of the
 68 property attributable to the installation of a renewable energy
 69 source device or changes or improvements made for the purpose of
 70 improving a property's resistance to wind damage may not be
 71 considered.

72 (3) This section applies to the installation of a renewable
 73 energy source device or changes or improvements made for the
 74 purpose of improving a property's resistance to wind damage made
 75 on or after January 1, 2012, to new and existing residential
 76 real property.

77 (4) For a parcel of residential property to be assessed
 78 pursuant to this section, the owner of such property must file
 79 with the county property appraiser an application on or before
 80 March 1 of the first year such treatment is requested. The
 81 property appraiser may require the taxpayer or the taxpayer's
 82 representative to furnish the property appraiser such
 83 information as may reasonably be required to establish the
 84 increase in just value attributable to the renewable energy

85 source devices or changes or improvements made for the purpose
86 of improving the property's resistance to wind damage. Failure
87 to make timely application by March 1 constitutes a waiver of
88 the property owner to have his or her assessment calculated for
89 that year under this section. However, an applicant who fails to
90 file an application by March 1 may file a late application and
91 may file, pursuant to s. 194.011(3), a petition with the value
92 adjustment board requesting assessment under this section. The
93 petition must be filed on or before the 25th day after the
94 mailing of the notice by the property appraiser as provided in
95 s. 194.011(1). Notwithstanding s. 194.013, the applicant must
96 pay a nonrefundable fee of \$15 upon filing the petition. Upon
97 reviewing the petition, if the property is qualified to be
98 assessed under this section and the property owner demonstrates
99 particular extenuating circumstances judged by the property
100 appraiser or the value adjustment board to warrant granting
101 assessment under this section, the property appraiser shall
102 calculate the assessment pursuant to this section.

103 Section 2. Paragraph (a) of subsection (4) of section
104 193.155, Florida Statutes, is amended to read:

105 193.155 Homestead assessments.—Homestead property shall be
106 assessed at just value as of January 1, 1994. Property receiving
107 the homestead exemption after January 1, 1994, shall be assessed
108 at just value as of January 1 of the year in which the property
109 receives the exemption unless the provisions of subsection (8)
110 apply.

111 (4) (a) Except as provided in paragraph (b) and s. 193.624,
112 changes, additions, or improvements to homestead property shall

113 | be assessed at just value as of the first January 1 after the
 114 | changes, additions, or improvements are substantially completed.

115 | Section 3. Subsection (6) of section 193.1554, Florida
 116 | Statutes, is amended to read:

117 | 193.1554 Assessment of nonhomestead residential property.—

118 | (6) (a) Except as provided in paragraph (b) and s. 193.624,
 119 | changes, additions, or improvements to nonhomestead residential
 120 | property shall be assessed at just value as of the first January
 121 | 1 after the changes, additions, or improvements are
 122 | substantially completed.

123 | Section 4. Subsections (14) through (20) of section
 124 | 196.012, Florida Statutes, are amended to read:

125 | 196.012 Definitions.—For the purpose of this chapter, the
 126 | following terms are defined as follows, except where the context
 127 | clearly indicates otherwise:

128 | ~~(14) "Renewable energy source device" or "device" means~~
 129 | ~~any of the following equipment which, when installed in~~
 130 | ~~connection with a dwelling unit or other structure, collects,~~
 131 | ~~transmits, stores, or uses solar energy, wind energy, or energy~~
 132 | ~~derived from geothermal deposits:~~

133 | ~~(a) Solar energy collectors.~~

134 | ~~(b) Storage tanks and other storage systems, excluding~~
 135 | ~~swimming pools used as storage tanks.~~

136 | ~~(c) Rockbeds.~~

137 | ~~(d) Thermostats and other control devices.~~

138 | ~~(e) Heat exchange devices.~~

139 | ~~(f) Pumps and fans.~~

140 | ~~(g) Roof ponds.~~

141 ~~(h) Freestanding thermal containers.~~
 142 ~~(i) Pipes, ducts, refrigerant handling systems, and other~~
 143 ~~equipment used to interconnect such systems; however,~~
 144 ~~conventional backup systems of any type are not included in this~~
 145 ~~definition.~~

146 ~~(j) Windmills.~~

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

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

150 ~~(m) Pipes and other equipment used to transmit hot~~
 151 ~~geothermal water to a dwelling or structure from a geothermal~~
 152 ~~deposit.~~

153 (14)~~(15)~~ "New business" means:

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

159 a. Manufactures, processes, compounds, fabricates, or
 160 produces for sale items of tangible personal property at a fixed
 161 location and which comprises an industrial or manufacturing
 162 plant; or

163 b. Is a target industry business as defined in s.
 164 288.106(2)(t);

165 2. A business or organization establishing 25 or more new
 166 jobs to employ 25 or more full-time employees in this state, the
 167 sales factor of which, as defined by s. 220.15(5), for the
 168 facility with respect to which it requests an economic

169 development ad valorem tax exemption is less than 0.50 for each
 170 year the exemption is claimed; or

171 3. An office space in this state owned and used by a
 172 business or organization newly domiciled in this state; provided
 173 such office space houses 50 or more full-time employees of such
 174 business or organization; provided that such business or
 175 organization office first begins operation on a site clearly
 176 separate from any other commercial or industrial operation owned
 177 by the same business or organization.

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

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

186 (15)~~(16)~~ "Expansion of an existing business" means:

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

192 2. A business or organization establishing 25 or more new
 193 jobs to employ 25 or more full-time employees in this state, the
 194 sales factor of which, as defined by s. 220.15(5), for the
 195 facility with respect to which it requests an economic
 196 development ad valorem tax exemption is less than 0.50 for each

197 year the exemption is claimed; provided that such business
 198 increases operations on a site located within the same county,
 199 municipality, or both colocated with a commercial or industrial
 200 operation owned by the same business or organization under
 201 common control with the same business or organization, resulting
 202 in a net increase in employment of not less than 10 percent or
 203 an increase in productive output or sales of not less than 10
 204 percent.

205 (b) Any business or organization located in an enterprise
 206 zone or brownfield area that increases operations on a site
 207 located within the same zone or area colocated with a commercial
 208 or industrial operation owned by the same business or
 209 organization under common control with the same business or
 210 organization.

211 (16)~~(17)~~ "Permanent resident" means a person who has
 212 established a permanent residence as defined in subsection (17)
 213 ~~(18)~~.

214 (17)~~(18)~~ "Permanent residence" means that place where a
 215 person has his or her true, fixed, and permanent home and
 216 principal establishment to which, whenever absent, he or she has
 217 the intention of returning. A person may have only one permanent
 218 residence at a time; and, once a permanent residence is
 219 established in a foreign state or country, it is presumed to
 220 continue until the person shows that a change has occurred.

221 (18)~~(19)~~ "Enterprise zone" means an area designated as an
 222 enterprise zone pursuant to s. 290.0065. This subsection expires
 223 on the date specified in s. 290.016 for the expiration of the
 224 Florida Enterprise Zone Act.

225 ~~(19)-(20)~~ "Ex-servicemember" means any person who has
 226 served as a member of the United States Armed Forces on active
 227 duty or state active duty, a member of the Florida National
 228 Guard, or a member of the United States Reserve Forces.

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

231 196.121 Homestead exemptions; forms.—

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

237 Section 6. Subsections (6) and (8), paragraph (d) of
 238 subsection (9), and paragraph (d) of subsection (11) of section
 239 196.1995, Florida Statutes, are amended to read:

240 196.1995 Economic development ad valorem tax exemption.—

241 (6) With respect to a new business as defined by s.
 242 196.012 (14) ~~(15)~~ (c), the municipality annexing the property on
 243 which the business is situated may grant an economic development
 244 ad valorem tax exemption under this section to that business for
 245 a period that will expire upon the expiration of the exemption
 246 granted by the county. If the county renews the exemption under
 247 subsection (7), the municipality may also extend its exemption.
 248 A municipal economic development ad valorem tax exemption
 249 granted under this subsection may not extend beyond the duration
 250 of the county exemption.

251 (8) Any person, firm, or corporation which desires an
 252 economic development ad valorem tax exemption shall, in the year

253 the exemption is desired to take effect, file a written
 254 application on a form prescribed by the department with the
 255 board of county commissioners or the governing authority of the
 256 municipality, or both. The application shall request the
 257 adoption of an ordinance granting the applicant an exemption
 258 pursuant to this section and shall include the following
 259 information:

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

262 (b) A description of the improvements to real property for
 263 which an exemption is requested and the date of commencement of
 264 construction of such improvements;

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

268 (d) Proof, to the satisfaction of the board of county
 269 commissioners or the governing authority of the municipality,
 270 that the applicant is a new business or an expansion of an
 271 existing business, as defined in s. 196.012~~(15)~~ or ~~(16)~~;

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

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

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

278 (9) Before it takes action on the application, the board
 279 of county commissioners or the governing authority of the
 280 municipality shall deliver a copy of the application to the

281 property appraiser of the county. After careful consideration,
282 the property appraiser shall report the following information to
283 the board of county commissioners or the governing authority of
284 the municipality:

285 (d) A determination as to whether the property for which
286 an exemption is requested is to be incorporated into a new
287 business or the expansion of an existing business, as defined in
288 s. 196.012 ~~(15) or (16)~~, or into neither, which determination the
289 property appraiser shall also affix to the face of the
290 application. Upon the request of the property appraiser, the
291 department shall provide to him or her such information as it
292 may have available to assist in making such determination.

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

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

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

299 Section 8. This act shall take effect July 1, 2012, and
300 applies to assessments beginning January 1, 2013.