

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 applicability; providing
25 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) As used in this section, the term "Renewable energy
 33 source device" means any of the following equipment that
 34 collects, transmits, stores, or uses solar energy, wind energy,
 35 or energy derived from geothermal deposits:

36 (a) Solar energy collectors, photovoltaic modules, and
 37 inverters.

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

40 (c) Rockbeds.

41 (d) Thermostats and other control devices.

42 (e) Heat exchange devices.

43 (f) Pumps and fans.

44 (g) Roof ponds.

45 (h) Freestanding thermal containers.

46 (i) Pipes, ducts, refrigerant handling systems, and other
 47 equipment used to interconnect such systems; however, such
 48 equipment does not include conventional backup systems of any
 49 type.

50 (j) Windmills and wind turbines.

51 (k) Wind-driven generators.

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

54 (m) Pipes and other equipment used to transmit hot
 55 geothermal water to a dwelling or structure from a geothermal
 56 deposit.

57 (2) In determining the assessed value of real property
58 used for residential purposes, any increase in the just value of
59 the property attributable to the installation of a renewable
60 energy source device may not be considered.

61 (3) This section applies to the installation of a
62 renewable energy source device installed on, or after, January
63 1, 2013, to new and existing residential real property.

64 (4) For a parcel of residential property to be assessed
65 pursuant to this section, the owner of such property must file
66 with the county property appraiser an application on or before
67 March 1 of the first year such treatment is requested. The
68 property appraiser may require the taxpayer or the taxpayer's
69 representative to furnish the property appraiser such
70 information as may reasonably be required to establish the
71 increase in just value attributable to the renewable energy
72 source device. Failure to make timely application by March 1
73 constitutes a waiver of the property owner to have his or her
74 assessment calculated for that year under this section. However,
75 an applicant who fails to file an application by March 1 may
76 file a late application and may file, pursuant to s. 194.011(3),
77 a petition with the value adjustment board requesting assessment
78 under this section. The petition must be filed on or before the
79 25th day after the mailing of the notice by the property
80 appraiser as provided in s. 194.011(1). Notwithstanding s.
81 194.013, the applicant must pay a nonrefundable fee of \$15 upon
82 filing the petition. Upon reviewing the petition, if the
83 property is qualified to be assessed under this section and the
84 property owner demonstrates particular extenuating circumstances

85 judged by the property appraiser or the value adjustment board
 86 to warrant granting assessment under this section, the property
 87 appraiser shall calculate the assessment pursuant to this
 88 section.

89 Section 2. Paragraph (a) of subsection (4) of section
 90 193.155, Florida Statutes, is amended to read:

91 193.155 Homestead assessments.—Homestead property shall be
 92 assessed at just value as of January 1, 1994. Property receiving
 93 the homestead exemption after January 1, 1994, shall be assessed
 94 at just value as of January 1 of the year in which the property
 95 receives the exemption unless the provisions of subsection (8)
 96 apply.

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

101 Section 3. Paragraph (a) of subsection (6) of section
 102 193.1554, Florida Statutes, is amended to read:

103 193.1554 Assessment of nonhomestead residential property.—

104 (6) (a) Except as provided in paragraph (b) and s. 193.624,
 105 changes, additions, or improvements to nonhomestead residential
 106 property shall be assessed at just value as of the first January
 107 1 after the changes, additions, or improvements are
 108 substantially completed.

109 Section 4. Subsections (14) through (20) of section
 110 196.012, Florida Statutes, are amended to read:

111 196.012 Definitions.—For the purpose of this chapter, the
 112 following terms are defined as follows, except where the context

113 clearly indicates otherwise:

114 ~~(14) "Renewable energy source device" or "device" means~~
 115 ~~any of the following equipment which, when installed in~~
 116 ~~connection with a dwelling unit or other structure, collects,~~
 117 ~~transmits, stores, or uses solar energy, wind energy, or energy~~
 118 ~~derived from geothermal deposits:~~

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

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

122 ~~(c) Rockbeds.~~

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

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

125 ~~(f) Pumps and fans.~~

126 ~~(g) Roof ponds.~~

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

128 ~~(i) Pipes, ducts, refrigerant handling systems, and other~~
 129 ~~equipment used to interconnect such systems; however,~~
 130 ~~conventional backup systems of any type are not included in this~~
 131 ~~definition.~~

132 ~~(j) Windmills.~~

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

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

136 ~~(m) Pipes and other equipment used to transmit hot~~
 137 ~~geothermal water to a dwelling or structure from a geothermal~~
 138 ~~deposit.~~

139 (14) ~~(15)~~ "New business" means:

140 (a)1. A business or organization establishing 10 or more

141 new jobs to employ 10 or more full-time employees in this state,
 142 paying an average wage for such new jobs that is above the
 143 average wage in the area, which principally engages in any one
 144 or more of the following operations:

145 a. Manufactures, processes, compounds, fabricates, or
 146 produces for sale items of tangible personal property at a fixed
 147 location and which comprises an industrial or manufacturing
 148 plant; or

149 b. Is a target industry business as defined in s.
 150 288.106(2)(q);

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

157 3. An office space in this state owned and used by a
 158 business or organization newly domiciled in this state; provided
 159 such office space houses 50 or more full-time employees of such
 160 business or organization; provided that such business or
 161 organization office first begins operation on a site clearly
 162 separate from any other commercial or industrial operation owned
 163 by the same business or organization.

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

168 (c) A business or organization that is situated on

169 | property annexed into a municipality and that, at the time of
 170 | the annexation, is receiving an economic development ad valorem
 171 | tax exemption from the county under s. 196.1995.

172 | (15)~~(16)~~ "Expansion of an existing business" means:

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

178 | 2. A business or organization establishing 25 or more new
 179 | jobs to employ 25 or more full-time employees in this state, the
 180 | sales factor of which, as defined by s. 220.15(5), for the
 181 | facility with respect to which it requests an economic
 182 | development ad valorem tax exemption is less than 0.50 for each
 183 | year the exemption is claimed; provided that such business
 184 | increases operations on a site located within the same county,
 185 | municipality, or both colocated with a commercial or industrial
 186 | operation owned by the same business or organization under
 187 | common control with the same business or organization, resulting
 188 | in a net increase in employment of not less than 10 percent or
 189 | an increase in productive output or sales of not less than 10
 190 | percent.

191 | (b) Any business or organization located in an enterprise
 192 | zone or brownfield area that increases operations on a site
 193 | located within the same zone or area colocated with a commercial
 194 | or industrial operation owned by the same business or
 195 | organization under common control with the same business or
 196 | organization.

197 | ~~(16)-(17)~~ "Permanent resident" means a person who has
 198 | established a permanent residence as defined in subsection (17)
 199 | ~~(18)~~.

200 | ~~(17)-(18)~~ "Permanent residence" means that place where a
 201 | person has his or her true, fixed, and permanent home and
 202 | principal establishment to which, whenever absent, he or she has
 203 | the intention of returning. A person may have only one permanent
 204 | residence at a time; and, once a permanent residence is
 205 | established in a foreign state or country, it is presumed to
 206 | continue until the person shows that a change has occurred.

207 | ~~(18)-(19)~~ "Enterprise zone" means an area designated as an
 208 | enterprise zone pursuant to s. 290.0065. This subsection expires
 209 | on the date specified in s. 290.016 for the expiration of the
 210 | Florida Enterprise Zone Act.

211 | ~~(19)-(20)~~ "Ex-servicemember" means any person who has
 212 | served as a member of the United States Armed Forces on active
 213 | duty or state active duty, a member of the Florida National
 214 | Guard, or a member of the United States Reserve Forces.

215 | Section 5. Subsection (2) of section 196.121, Florida
 216 | Statutes, is amended to read:

217 | 196.121 Homestead exemptions; forms.—

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

223 | Section 6. Subsections (6) and (8), paragraph (d) of
 224 | subsection (9), and paragraph (d) of subsection (11) of section

225 | 196.1995, Florida Statutes, are amended to read:

226 | 196.1995 Economic development ad valorem tax exemption.—

227 | (6) With respect to a new business as defined by s.

228 | 196.012(14)(c) ~~196.012(15)(e)~~, the municipality annexing the
 229 | property on which the business is situated may grant an economic
 230 | development ad valorem tax exemption under this section to that
 231 | business for a period that will expire upon the expiration of
 232 | the exemption granted by the county. If the county renews the
 233 | exemption under subsection (7), the municipality may also extend
 234 | its exemption. A municipal economic development ad valorem tax
 235 | exemption granted under this subsection may not extend beyond
 236 | the duration of the county exemption.

237 | (8) Any person, firm, or corporation which desires an
 238 | economic development ad valorem tax exemption shall, in the year
 239 | the exemption is desired to take effect, file a written
 240 | application on a form prescribed by the department with the
 241 | board of county commissioners or the governing authority of the
 242 | municipality, or both. The application shall request the
 243 | adoption of an ordinance granting the applicant an exemption
 244 | pursuant to this section and shall include the following
 245 | information:

246 | (a) The name and location of the new business or the
 247 | expansion of an existing business;

248 | (b) A description of the improvements to real property for
 249 | which an exemption is requested and the date of commencement of
 250 | construction of such improvements;

251 | (c) A description of the tangible personal property for
 252 | which an exemption is requested and the dates when such property

253 | was or is to be purchased;

254 | (d) Proof, to the satisfaction of the board of county
255 | commissioners or the governing authority of the municipality,
256 | that the applicant is a new business or an expansion of an
257 | existing business, as defined in s. 196.012-~~(15)~~ ~~or~~ ~~(16)~~;

258 | (e) The number of jobs the applicant expects to create
259 | along with the average wage of the jobs and whether the jobs are
260 | full-time or part-time;

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

262 | (g) Other information deemed necessary or appropriate by
263 | the department, county, or municipality.

264 | (9) Before it takes action on the application, the board
265 | of county commissioners or the governing authority of the
266 | municipality shall deliver a copy of the application to the
267 | property appraiser of the county. After careful consideration,
268 | the property appraiser shall report the following information to
269 | the board of county commissioners or the governing authority of
270 | the municipality:

271 | (d) A determination as to whether the property for which
272 | an exemption is requested is to be incorporated into a new
273 | business or the expansion of an existing business, as defined in
274 | s. 196.012-~~(15)~~ ~~or~~ ~~(16)~~, or into neither, which determination the
275 | property appraiser shall also affix to the face of the
276 | application. Upon the request of the property appraiser, the
277 | department shall provide to him or her such information as it
278 | may have available to assist in making such determination.

279 | (11) An ordinance granting an exemption under this section
280 | shall be adopted in the same manner as any other ordinance of

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281 the county or municipality and shall include the following:

282 (d) A finding that the business named in the ordinance
283 meets the requirements of s. 196.012(14) or (15) ~~196.012(15) or~~
284 ~~(16)~~.

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

286 Section 8. This act shall take effect July 1, 2013, and
287 applies to assessments beginning January 1, 2014.