

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; providing  
 4           that improving a property's resistance to wind damage and  
 5           the installation and operation of a renewable energy source  
 6           device may not be considered in the determination of the  
 7           assessed value of residential property; providing  
 8           application; repealing subsection (14) of s. 196.012, F.S.;  
 9           repealing s. 196.175, F.S., relating to the renewable  
 10          energy source property tax exemption; providing an  
 11          effective date.

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

14  
 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, the following terms  
 19          are defined as follows:

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

23           1. Improving the strength of the roof deck attachment.

24           2. Creating a secondary water barrier to prevent water  
 25          intrusion.

26           3. Installing hurricane-resistant shingles.

27           4. Installing gable-end bracing.

28           5. Reinforcing roof-to-wall connections.

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

PCB EUP 09-01

ORIGINAL

2009

57        (2) The following may not be considered in the  
58 determination of the assessed value of real property used for  
59 residential purposes:

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

62        (b) The installation and operation of a renewable energy  
63 source device.

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

66        Section 2. Subsection (14) of section 196.012, Florida  
67 Statutes, is repealed.

68        Section 3. Section 196.175, Florida Statutes, is repealed.

69        Section 4. This act shall take effect on July 1, 2009.