

To: Property Appraisers
From: James McAdams
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Bulletin: PTO 09-28

**FLORIDA DEPARTMENT OF REVENUE
PROPERTY TAX INFORMATIONAL BULLETIN**

**Wind-Damage-Resistance Improvements/Renewable Energy Source
Devices/Determination of Assessed Value**

This bulletin is provided to amend the information on Amendment 3 and the renewable energy exemption, section 196.175, F.S., in PTO Bulletin 09-17. Amendment 3 was approved by the voters in the November 4, 2008 general election. This amendment created changes to Sections 3 and 4 of Article VII of the State Constitution, relating to the inclusion of wind-damage-resistance improvements or renewable energy devices in the determination of assessed value of real property used for residential purposes.

In summary, Amendment 3 provided for the Legislature, by general law and subject to conditions specified therein, to prohibit the consideration of the following in the determination of the assessed value of real property used for residential purposes:

- any change or improvement made for the purpose of improving a property's resistance to wind damage
- the installation of a renewable energy source device

This amendment also repealed the ad valorem tax exemption in Section 3 of Article VII for property on which a renewable energy source device was installed.

Senate Bill 2454 and House Bill 7113 were introduced during the 2009 legislative session to implement the changes made by Amendment 3. No implementing legislation passed in the 2009 legislative session. The constitutional criteria will not apply until implemented by general law. In addition, the renewable energy source exemption that had been found in Section 3 of Article VII of the State Constitution was repealed by Amendment 3 of the Florida Constitution in 2008. Therefore, the statutory provisions that implemented this repealed provision no longer have any effect.

This information is provided by the Department of Revenue to advise interested parties of the constitutional amendments recently passed by the voters on November 4, 2008. If you wish to discuss this matter, you may send your questions to DORPTO@dor.state.fl.us or call Ed Parker at 850-922-7944.