

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem

Issue: Charter Schools Exemption Clarification

Bill Number(s): Proposed amendment

Entire Bill

Partial Bill:

Sponsor(s): Rep. Latvala

Month/Year Impact Begins: Retroactively to January 1, 2017

Date of Analysis: 4/19/2017

Section 1: Narrative

- a. **Current Law:** Section 196.1983 reads: 196.1983 Charter school exemption from ad valorem taxes.—Any facility, or portion thereof, used to house a charter school whose charter has been approved by the sponsor and the governing board pursuant to s. 1002.33(7) shall be exempt from ad valorem taxes. For leasehold properties, the landlord must certify by affidavit to the charter school that the lease payments shall be reduced to the extent of the exemption received. The owner of the property shall disclose to a charter school the full amount of the benefit derived from the exemption and the method for ensuring that the charter school receives such benefit. The charter school shall receive the full benefit derived from the exemption through either an annual or monthly credit to the charter school’s lease payments.

- b. **Proposed Change:** Revises the language to read: 196.1983 Charter school exemption from ad valorem taxes.—Any facility, or portion thereof, used to house a charter school whose charter has been approved by the sponsor and the governing board pursuant to s. 1002.33(7) shall be exempt from ad valorem taxes. For leasehold properties, the landlord must certify by affidavit to the charter school that the school's payment obligations under the lease, whether in the form of base rent, additional rent, common area charges, or otherwise, lease payments shall be reduced to the extent of the exemption received. The owner of the property shall disclose to a charter school the full amount of the benefit derived from the exemption at least annually. Any facility, or portion thereof, that would otherwise satisfy the provision of this part shall not be denied exemption solely on the basis of such facility, or portion therefore, being subject to a triple net lease, and the method for ensuring that the charter school receives such benefit. The charter school shall receive the full benefit derived from the exemption through either an annual or monthly credit to the charter school's lease payments.

Section 2: Description of Data and Sources

2016 Ad Valorem Tax rolls

Section 3: Methodology (Include Assumptions and Attach Details)

Through conversations with representatives of Property Appraisers, identified that the issue underlying the proposed language is a charter school leasing a facility in Flagler County.

Section 4: Proposed Fiscal Impact

School

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	(\$0.97 M)	(\$0.97 M)	(\$0.19 M)	(\$0.19 M)	(\$0.04 M)	(\$0.04 M)
2018-19	(\$1.02 M)	(\$1.02 M)	(\$0.20 M)	(\$0.20 M)	(\$0.04 M)	(\$0.04 M)
2019-20	(\$1.06 M)	(\$1.06 M)	(\$0.21 M)	(\$0.21 M)	(\$0.04 M)	(\$0.04 M)
2020-21	(\$1.11 M)	(\$1.11 M)	(\$0.22 M)	(\$0.22 M)	(\$0.04 M)	(\$0.04 M)
2021-22	(\$1.14 M)	(\$1.14 M)	(\$0.23 M)	(\$0.23 M)	(\$0.05 M)	(\$0.05 M)

NonSchool

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	(\$1.88 M)	(\$1.88 M)	(\$0.38 M)	(\$0.38 M)	(\$0.08 M)	(\$0.08 M)
2018-19	(\$1.97 M)	(\$1.97 M)	(\$0.39 M)	(\$0.39 M)	(\$0.08 M)	(\$0.08 M)
2019-20	(\$2.06 M)	(\$2.06 M)	(\$0.41 M)	(\$0.41 M)	(\$0.08 M)	(\$0.08 M)
2020-21	(\$2.14 M)	(\$2.14 M)	(\$0.43 M)	(\$0.43 M)	(\$0.09 M)	(\$0.09 M)
2021-22	(\$2.20 M)	(\$2.20 M)	(\$0.44 M)	(\$0.44 M)	(\$0.09 M)	(\$0.09 M)

List of affected Trust Funds: Ad Valorem Group

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Tax: Ad Valorem

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Bill Number(s): Proposed amendment

Section 5: Consensus Estimate (Adopted: 04/21/2017): The Conference adopted the low estimate.

	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	(0.0)	(0.0)	(0.1)	(0.1)	(0.1)	(0.1)
2018-19	(0.0)	(0.0)	(0.1)	(0.1)	(0.1)	(0.1)
2019-20	(0.0)	(0.0)	(0.1)	(0.1)	(0.1)	(0.1)
2020-21	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
2021-22	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	0.0	0.0	0.0	0.0	(0.1)	(0.1)	(0.1)	(0.1)
2018-19	0.0	0.0	0.0	0.0	(0.1)	(0.1)	(0.1)	(0.1)
2019-20	0.0	0.0	0.0	0.0	(0.1)	(0.1)	(0.1)	(0.1)
2020-21	0.0	0.0	0.0	0.0	(0.1)	(0.1)	(0.1)	(0.1)
2021-22	0.0	0.0	0.0	0.0	(0.1)	(0.1)	(0.1)	(0.1)

Proposed Language - Charter Schools/Exemption Clarification

Parcel	05-12-31-5855-00000-0030
2016 Taxable Value	\$5,241,279
Flagler Millage - Total	20.3887
Flagler Millage - School	6.9532
Flagler Millage - NonSchool	13.4355
Tax Impact - School	\$36,444
Tax Impact- NonSchool	\$70,419

School	Growth - NonResidential	High (5 times Middle)	Middle (5 times low)	Low
2017	6.59	\$971,132	\$194,226	\$38,845
2018	5.13	\$1,020,952	\$204,190	\$40,838
2019	4.25	\$1,064,342	\$212,868	\$42,574
2020	3.89	\$1,105,745	\$221,149	\$44,230
2021	2.75	\$1,136,153	\$227,231	\$45,446

NonSchool		High	Middle	Low
2017	6.59	\$1,876,496	\$375,299	\$75,060
2018	5.13	\$1,972,760	\$394,552	\$78,910
2019	4.25	\$2,056,602	\$411,320	\$82,264
2020	3.89	\$2,136,604	\$427,321	\$85,464
2021	2.75	\$2,195,361	\$439,072	\$87,814

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem

Issue: First Responders

Bill Number(s): Proposed Committee Substitute for CS/CS/SB 764

Entire Bill

Partial Bill:

Sponsor(s): Senator Baxley

Month/Year Impact Begins: 2017-18 levies

Date of Analysis: 4/13/2017

Section 1: Narrative

a. Current Law: Article VII, Section 6 (f) reads: By general law and subject to conditions and limitations specified therein, the Legislature may provide ad valorem tax relief equal to the total amount or a portion of the ad valorem tax otherwise owed on homestead property to:

- (1) The surviving spouse of a veteran who died from service-connected causes while on active duty as a member of the United States Armed Forces.
- (2) The surviving spouse of a first responder who died in the line of duty.
- (3) A first responder who is totally and permanently disabled as a result of an injury or injuries sustained in the line of duty. Causal connection between a disability and service in the line of duty shall not be presumed but must be determined as provided by general law. For purposes of this paragraph, the term "disability" does not include a chronic condition or chronic disease, unless the injury sustained in the line of duty was the sole cause of the chronic condition or chronic disease.

As used in this subsection and as further defined by general law, the term "first responder" means a law enforcement officer, a correctional officer, a firefighter, an emergency medical technician, or a paramedic, and the term "in the line of duty" means arising out of and in the actual performance of duty required by employment as a first responder.

There is not currently an implementing statute regarding Article VII, Section 6(f)(3).

Section 943.10(1) defines "law enforcement officer" to mean: any person who is elected, appointed, or employed full time by **any municipality** or the state or any political subdivision thereof; who is vested with authority to bear arms and make arrests; and whose primary responsibility is the prevention and detection of crime or the enforcement of the penal, criminal, traffic, or highway laws of the state. This definition includes all certified supervisory and command personnel whose duties include, in whole or in part, the supervision, training, guidance, and management responsibilities of full-time law enforcement officers, part-time law enforcement officers, or auxiliary law enforcement officers but does not include support personnel employed by the employing agency

Section 943.10 (2) defines "correctional officer" to mean: means any person who is appointed or employed full time by the state or any political subdivision thereof, or by any private entity which has contracted with the state or county, and whose primary responsibility is the supervision, protection, care, custody, and control, or investigation, of inmates within a correctional institution; however, the term "correctional officer" does not include any secretarial, clerical, or professionally trained personnel.

Section 633.102 defines "firefighter" to mean: an individual who holds a current and valid Firefighter Certificate of Compliance or Special Certificate of Compliance issued by the division(Division of State Fire Marshall within the Department of financial Services) under s. [633.408](#).

Florida Administrative Code (F.A.C) 69A-37.055(1) states: The Division of State Fire Marshal may issue a certificate to any person who has received basic employment training for firefighters in another state when the division has determined that such training was at least equivalent to that required by the division for approved firefighter education and training programs in this state and when such person has satisfactorily complied with all other requirements of this part.

Section 401.23(11) defines "emergency medical technician" to mean: a person who is certified by the department (Department of Health) to perform basic life support pursuant to this part

Section 401.23(17) defines "paramedic" to mean: a person who is certified by the department (Department of Health) to perform basic and advanced life support pursuant to this part.

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Tax: Ad Valorem

Issue: First Responders

Bill Number(s): Proposed Committee Substitute for CS/CS/SB 764

- b. Proposed Change:** Creates Section 196.102 to read (in part): 196.102 Exemption for certain totally and permanently disabled first responders and their surviving spouses.
- (1) As used in this section, the term:
 - (a) "First responder" has the same meaning as in s. 196.081.
 - (b) "Cardiac event" means a heart attack, stroke or vascular rupture.
 - (c) "In the line of duty" has the same meaning as in s. 196.081.
 - (2) Any real estate that is owned and used as a homestead by a person who is totally and permanently disabled as a result of an injury or injuries sustained in the line of duty while serving as a first responder is exempt from taxation if the first responder is a permanent resident of this state on January 1 of the year for which the exemption is being claimed.
 - (3) An applicant may qualify for the exemption under this section by applying to the property appraiser of the county where the property is located by March 1 under either subsection (4) or (5).
 - (4) An applicant may qualify for the exemption under this section by satisfying the requirements for the totally and permanently disabled exemption in s. 196.101; however, for purposes of this section, the applicant is not required to satisfy the gross income requirement in s. 196.101(4)(a).
 - (5) An applicant may qualify for the exemption under this section by providing the documents described in paragraphs (a), (b), and (c), which serve as prima facie evidence that the person is entitled to the exemption:
 - (a) An award letter, based upon the applicant's total and permanent disability, from the Social Security Administration, provided to the property appraiser within three months of issuance.
 - (b)1. A certificate from the organization that employed the applicant as a first responder at the time that the injury or injuries occurred. The employer certificate must contain, at a minimum:
 - a. The title of the person signing the certificate.
 - b. The name and address of the employing entity.
 - c. A description of the incident that caused the injury or injuries.
 - d. The date and location of the incident.
 - e. A statement that the first responder's injury or injuries were:
 - (I) Directly and proximately caused by service in the line of duty.
 - (II) Without willful negligence on the part of the first responder.
 - (III) The sole cause of the first responder's total and permanent disability.
 2. If the first responder's total and permanent disability was caused by a cardiac event, the employer must also certify that the requirements of subsection (6) are satisfied.
 3. The employer certificate must be supplemented with extant documentation of the incident or event that caused the injury, such as an accident or incident report. The applicant may deliver the original employer certificate to the property appraiser's office or the employer may directly transmit the employer certificate to the applicable property appraiser.

(c) A certificate from a physician licensed in this state under chapters 458 or 459, which certifies that the applicant is totally and permanently disabled, and that such disability renders the applicant unable to engage in any substantial gainful occupation due to an impairment of the mind or body, which condition is reasonably certain to continue throughout the life of the applicant. (The bill provides specific language for the certificate.)
 - (6) Total and permanent disability that results from a cardiac event does not qualify for the exemption provided in this section unless the cardiac event occurs no later than 24 hours after the first responder performed nonroutine stressful or strenuous physical activity in the line of duty and the first responder provides the employer with medical evidence showing that:
 - (a) The nonroutine stressful or strenuous activity directly and proximately caused the cardiac event that gave rise to the total and permanent disability; and
 - (b) The cardiac event was not caused by preexisting vascular disease.
 - (7) An applicant that is granted the exemption under this section has a continuing duty to notify the property appraiser of any changes in his or her status with the Social Security Administration, employment, or other relevant changes in circumstances that affect qualification for the exemption.
 - (8) The tax exemption carries over to the benefit of the surviving spouse as long as the surviving spouse holds the legal or beneficial title to the homestead, permanently resides thereon as specified in s. 196.031, and does not remarry. If the surviving spouse sells the property, an exemption not to exceed the amount granted under the most recent ad valorem tax roll may be transferred to the new residence if it is used as the surviving spouse's primary residence and he or she does not remarry.

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Tax: Ad Valorem

Issue: First Responders

Bill Number(s): Proposed Committee Substitute for CS/CS/SB 764

(9) An applicant may apply for the exemption before producing the necessary documentation described in subsections (4) or (5). Upon receipt of the documentation, the exemption shall be granted as of the date of the original application and the excess taxes paid shall be refunded. Any refund of excess taxes paid shall be limited to those paid during the 4-year period of limitation set forth in s. 197.182(1)(e).

(10) Any person who knowingly or willfully gives false information for the purpose of claiming the exemption provided in this section commits a misdemeanor of the first degree, punishable as provided in s. 775.082 or by fine of not more than \$5,000, or both.

(11) The Department of Revenue may, and all conditions are deemed to be met to, adopt emergency rules pursuant to ss. 120.536(1) and 120.54 to administer the application process for the 2017 calendar year. This subsection is repealed on August 30, 2018.

(12) Notwithstanding s. 196.011 and this section, the deadline for a first responder to file an application with the property appraiser for an exemption under this section for the 2017 tax year is August 1, 2017.

(13) If an application is not timely filed under subsection (12), a property appraiser may grant the exemption if:

(a) The applicant files an application for the exemption on or before the 25th day after the mailing of the notice required under s. 194.011(1) by the property appraiser during the 2017 calendar year;

(b) The applicant is qualified for the exemption; and

(c) The applicant produces sufficient evidence, as determined by the property appraiser, which demonstrates that the applicant was unable to apply for the exemption in a timely manner or otherwise demonstrates extenuating circumstances that warrant granting the exemption.

(14) If the property appraiser denies an exemption under subsections (12) or (13), the applicant may file, pursuant to s. 194.011(3), a petition with the value adjustment board requesting the exemption be granted. Notwithstanding s. 194.013, the eligible first responder is not required to pay a filing fee for such petition filed on or before December 31, 2017. Upon review of the petition, the value adjustment board shall grant the exemption if it determines the applicant is qualified and has demonstrated the existence of extenuating circumstances warranting the exemption.

Further provides: This act operates prospectively to the 2017 tax roll and does not provide a basis for relief from an assessment of taxes not paid or create a right to a refund of taxes paid before January 1, 2017.

Section 2: Description of Data and Sources

Department of Health – license verification – paramedics and Emergency Medical Technicians

US Bureau of Justice – April 2016 [National Sources of Law Enforcement Employment Data](#)

US Fire Administration data <https://apps.usfa.fema.gov/registry/summary>

Bureau of Labor Statistics Occupational Employment and Wages

Florida Retirement System Pension Plan and Other State Administered Systems – Comprehensive Annual Report Fiscal Year Ended June 30, 2016

2016 Average School and Non-school Homestead Taxable Value

2016-17 Millage rates

February 13, 2017 Florida Demographic Conference data

American Community Survey Data

Section 3: Methodology (Include Assumptions and Attach Details)

Language Assumption - the language is revised to clarify that the certification process is not an impediment to volunteer first responders receiving the exemption.

Obtained data from the Florida Retirement system regarding the number of in line of duty special risk totally and permanently disabled members where the disability was in the line of duty. Divided the total number of in line of duty special risk members by the total active members and the total active members and annuitants. For the low, applied the percent of total disabled in line of duty special risk members of the total active and annuitants to the American Community Survey data provided by EDR. For the high, applied the percent of total disabled in line of duty special risk members of the total active members to the DOR assumed number of active special risk including volunteers. The middle is the average of the high and the low. The next step was to apply the 73% homeownership rate for this group of professions from the American Community Survey data. This homeownership rate was applied to all of the low, middle and high to get the assumed number of households receiving the exemption. The average homestead taxable value for school and noschool purposes was multiplied by the assumed number of eligible households and the 2016

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Tax: Ad Valorem

Issue: First Responders

Bill Number(s): Proposed Committee Substitute for CS/CS/SB 764

statewide average millage rates were applied. Growth is estimated by applying household growth from the February 13, 2017 Demographic Estimating Conference

. This household growth rate is used as a proxy for growth in the number of eligible homesteads and for growth in the taxable value of the eligible homesteads.

Section 4: Proposed Fiscal Impact

School

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	(\$2.19 M)	(\$2.19 M)	(\$1.72 M)	(\$1.72 M)	(\$1.24 M)	(\$1.24 M)
2018-19	(\$2.22 M)	(\$2.22 M)	(\$1.75 M)	(\$1.75 M)	(\$1.26 M)	(\$1.26 M)
2019-20	(\$2.26 M)	(\$2.26 M)	(\$1.78 M)	(\$1.78 M)	(\$1.28 M)	(\$1.28 M)
2020-21	(\$2.29 M)	(\$2.29 M)	(\$1.81 M)	(\$1.81 M)	(\$1.30 M)	(\$1.30 M)
2021-22	(\$2.33 M)	(\$2.33 M)	(\$1.84 M)	(\$1.84 M)	(\$1.32 M)	(\$1.32 M)

Non-School

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	(\$2.84 M)	(\$2.24 M)	(\$2.24 M)	(\$2.24 M)	(\$1.64 M)	(\$1.64 M)
2018-19	(\$2.88 M)	(\$2.27 M)	(\$2.27 M)	(\$2.27 M)	(\$1.66 M)	(\$1.66 M)
2019-20	(\$2.93 M)	(\$2.31 M)	(\$2.31 M)	(\$2.31 M)	(\$1.69 M)	(\$1.69 M)
2020-21	(\$2.97 M)	(\$2.35 M)	(\$2.35 M)	(\$2.35 M)	(\$1.72 M)	(\$1.72 M)
2021-22	(\$3.02 M)	(\$2.38 M)	(\$2.38 M)	(\$2.38 M)	(\$1.74 M)	(\$1.74 M)

List of affected Trust Funds:

Ad Valorem

Section 5: Consensus Estimate (Adopted: 04/21/2017): The Conference adopted the low estimate. The Conference assumes volunteer first responders will be eligible for the exemption.

	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	(1.2)	(1.2)	(1.7)	(1.7)	(2.9)	(2.9)
2018-19	(1.2)	(1.2)	(1.7)	(1.7)	(2.9)	(2.9)
2019-20	(1.3)	(1.3)	(1.7)	(1.7)	(3.0)	(3.0)
2020-21	(1.3)	(1.3)	(1.7)	(1.7)	(3.0)	(3.0)
2021-22	(1.3)	(1.3)	(1.8)	(1.8)	(3.1)	(3.1)

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	0.0	0.0	0.0	0.0	(2.9)	(2.9)	(2.9)	(2.9)
2018-19	0.0	0.0	0.0	0.0	(2.9)	(2.9)	(2.9)	(2.9)
2019-20	0.0	0.0	0.0	0.0	(3.0)	(3.0)	(3.0)	(3.0)
2020-21	0.0	0.0	0.0	0.0	(3.0)	(3.0)	(3.0)	(3.0)
2021-22	0.0	0.0	0.0	0.0	(3.1)	(3.1)	(3.1)	(3.1)

	A	B	C	D
1	First responder Data	DOR Updated FRS Based Analysis		
2		Florida		
3	Department of Health Data		Current Licensees	NonPracticing Status
4	Emergency Medical Technicians		31,382	75,568
5	Paramedics		29,781	13,118
6				
7	Bureau of Justice Data	US	Florida	Florida %
8	Sworn Law Enforcement -2012	750,340	41,714	5.56%
9				
10	US Fire Administration data - 2016	US		Assumed - Florida (7.42%)
11	Career Firefighters	341,216		25,318
12	Volunteer	597,128		44,307
13	Paid per call	127,956		9,494
14	Total	1,066,300		79,119
15				
16	Bureau of Labor Statistics -May 2015	US	Florida	Florida %
17	33-2011 Firefighters	318,790	23,640	7.42%
18	33-3012 Correctional Officers	427,790	34,470	8.06%
19	33-3051 Police and Sheriff Patrol Officers	653,740	40370	6.18%
20	33-3021 Detectives and Criminal Investigators	106,580	6120	5.74%
21				
22	State Division of Retirement Data		Florida - Assumed in prior analysis	Actual - as of
23	Special Risk - Active Members - 2016		70,695	70,695
24	Special Risk - Annuitants - 2016		35,160	35,160
25	Total Disabled - 2016		16,185	16,248
26	Total in-line of duty Disabled - 2016		3,492	3,492
27	Special Risk Disabled - All - 2016		1,567	1,669
28	Percent in line of duty disability		21.58%	21.49%
29	Assumed number of in line of duty disabled special risk		338	986
30	Assumed in line of duty disabled special risk as a percent of all special risk members		0.32%	0.93%
31	Assumed in line of duty disabled special risk as a percent of active special risk members		0.48%	1.39%
32				
33	First Responders for Florida - assumed active - DOR analysis		221,242	
34	EDR Recommended Replacement Number - Inclusive of Active and Retired		191,194	
35				
36		High	Middle	Low
37	In line of duty Disability - assumed	3086	2,433	1781
38				
39		High	Middle	Low
40	Homeownership Rate for selected professions from PUMS****	73%	73%	73%
41				
42	Mean Homestead Taxable Value - School - 2016		\$137,357	
43	Mean Homestead Taxable Value - NonSchool - 2016		\$116,341	
44				
45	School Millage		6.955	
46	Non-School Millage		10.824	
47				
48	Household Growth - 2/13/2017 Florida Demographic			
49		2017	1.59%	
50		2018	1.59%	
51		2019	1.58%	
52		2020	1.56%	
53		2021	1.53%	
54				
55	Impact - School	High	Middle	Low
56		2017	\$2,186,142	\$1,723,929
57		2018	\$2,220,902	\$1,751,340
58		2019	\$2,256,214	\$1,779,186
59		2020	\$2,291,863	\$1,807,297
60		2021	\$2,327,616	\$1,835,491
61				
62	Impact - NonSchool	High	Middle	Low
63		2017	\$2,836,613	\$2,236,872
64		2018	\$2,881,715	\$2,272,438
65		2019	\$2,927,535	\$2,308,570
66		2020	\$2,973,790	\$2,345,045
67		2021	\$3,020,181	\$2,381,628

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	The number currently working in selected professions			136,929		NOTE: EDR Active Number as opposed to Bob's 221,242										
2																
3	Florida Labor Force Status*					*Universe: ((GESTFIPS = 12))										
4		Total PMMLR	16,642,995			Weight used: MARSUPWT										
5		Employed-At Work	8,890,053			DataSet(s) selected: Mar 2016										
6		Employed-Absent	188,975			Source: CPS March Annual Social and Economic Supplement										
7		Unemployed-On Layoff	28,730													
8		Unemployed-Looking	447,032													
9		Retired-Not In Labor Force	3,598,037	39.6%												
10		Disabled-Not In Labor Force	805,116	8.9%												
11		Other-Not In Labor Force	2,685,052													
12																
13																
14	EDR Estimated Employed and Retired Pool	High		Middle		Low										
15	Potential Pool #1 for Disabled Calculations**	16,955				191,194										
16																
17																
18																
19																
20	Potential Pool #2 for Disabled Calculations***															
21					1.7%	2,262										
22					14.7%	7,967										
23						10,229										
24																
25	Homeownership Rate for selected professions from PUMS****	73.3%				73.3%										
26																
27	Assumed Disabled First Responders that are homeowners	12427		9962		7497										
28																
29	Assumed Percent Disabled in Line of Duty	16%		14%		12%										
30		1988		1379		900										
31																
32	Mean Homestead Taxable Value - School - 2016		\$137,357													
33	Mean Homestead Taxable Value - Non-school - 2016		\$116,341													
34																
35	School Millage		6.955													
36	Non-School Millage		10.824													
37																
38	Household Growth - 2/13/2017 Florida Demographic															
39		2017	1.59%													
40		2018	1.59%													
41		2019	1.58%													
42		2020	1.56%													
43		2021	1.53%													
44																
45		Pool 1	Average	Pool 2												
46	Impact - School	High	Middle	Low												
47		2017	\$1,929,755	\$1,338,332	\$873,138											
48		2018	\$1,960,438	\$1,359,611	\$887,021											
49		2019	\$1,991,413	\$1,381,093	\$901,036											
50		2020	\$2,022,479	\$1,402,638	\$915,092											
51		2021	\$2,053,423	\$1,424,098	\$929,093											
		Impact - Non-school	High	Middle	Low											
		2017	\$2,543,752	\$1,764,153	\$1,150,948											
		2018	\$2,584,197	\$1,876,723	\$1,169,248											
		2019	\$2,625,028	\$1,906,433	\$1,187,839											
		2020	\$2,665,978	\$1,936,292	\$1,206,607											
		2021	\$2,706,768	\$1,966,099	\$1,225,430											

NOTE: EDR Recommended Replacement Number for Bob's 221,242; inclusive of active and retired

- **Disabled when all of the following conditions are met:
- a person has a specific physical or mental condition that prevents the individual from working,
 - the disability is **not** a combination of minor disabilities that normally come with advanced age,
 - the disability incapacitates a person and prevents him/her from doing any kind of work, not just the type of work at his/her last job, for at least the next 6 months.

***PUMS: Physical or Ambulatory Difficulty (having difficulty walking or climbing stairs).
 % of Active Workers (136,929)
 % of Workers deemed retired by EDR (191,194 - 136,929)

****To be applied to EDR Estimated Employed and Retired Pool

	A	B	C	D	E	F	G	H
1		Labor Force Status						
2	Florida	Total	Civilian employed, at work	Civilian employed, with a job but not at work	Unemployed	Armed Forces, At Work	Armed Forces, With a Job But Not At Work	Not in Labor Force
3	Total for these 11 Occupations	156,124	126,701	1,787	3,477	1,536	66	22,557
4			81.2%	1.1%	2.2%	1.0%	0.04%	14.4%
5	MED-EMERGENCY MEDICAL TECHNICIANS AND PARAMEDICS	14,140	11,756	160	445	74	0	1,705
6	PRT-FIRST-LINE SUPERVISORS OF CORRECTIONAL OFFICERS	4,118	2,314	485	104	0	0	1,215
7	PRT-FIRST-LINE SUPERVISORS OF POLICE AND DETECTIVES	9,199	7,270	0	238	84	0	1,607
8	PRT-FIRST-LINE SUPERVISORS OF FIRE FIGHTING AND PREVENTION WORKERS	4,172	2,873	0	0	0	0	1,299
9	PRT-FIRST-LINE SUPERVISORS OF PROTECTIVE SERVICE WORKERS, ALL OTHER	7,419	5,915	0	0	0	0	1,504
10	PRT-FIREFIGHTERS	22,327	19,639	186	232	510	0	1,760
11	PRT-FIRE INSPECTORS	1,978	1,388	0	178	139	0	273
12	PRT-BAILIFFS, CORRECTIONAL OFFICERS, AND JAILERS	35,154	28,742	669	952	0	0	4,791
13	PRT-DETECTIVES AND CRIMINAL INVESTIGATORS	10,619	8,075	204	300	0	0	2,040
14	PRT-MISCELLANEOUS LAW ENFORCEMENT WORKERS	582	475	0	0	0	0	107
15	PRT-POLICE OFFICERS	46,416	38,254	83	1,028	729	66	6,256
16								
17								
18								
19	Universe: (OCCP in (3400,3700,3710,3720,3730,3740,3750,3800,3820,3840,3850)) AND ((ST = 12))							
20	Weight used: PWGTP							
21	DataSet(s) selected: 2015							
22	Source: ACS Public Use Microdata Sample							
23								
24								
25	Homeownership Rate for selected professions from PUMS****							

Proposed Committee Substitute - CS/CS/SB 764 First Responders

	A	B	C	D	E
1		When Last Worked			
2	Florida	Total	Within the past 12 months	1-5 years ago	Over 5 years ago or never worked
3	Total for these 11 Occupations	156,124	136,929	19,195	0
4			87.7%	12.3%	
5	MED-EMERGENCY MEDICAL TECHNICIANS AND PARAMEDICS	14,140	12,788	1,352	0
6	PRT-FIRST-LINE SUPERVISORS OF CORRECTIONAL OFFICERS	4,118	3,239	879	0
7	PRT-FIRST-LINE SUPERVISORS OF POLICE AND DETECTIVES	9,199	7,826	1,373	0
8	PRT-FIRST-LINE SUPERVISORS OF FIRE FIGHTING AND PREVENTION WORKERS	4,172	3,017	1,155	0
9	PRT-FIRST-LINE SUPERVISORS OF PROTECTIVE SERVICE WORKERS, ALL OTHER	7,419	6,296	1,123	0
10	PRT-FIREFIGHTERS	22,327	20,637	1,690	0
11	PRT-FIRE INSPECTORS	1,978	1,527	451	0
12	PRT-BAILIFFS, CORRECTIONAL OFFICERS, AND JAILERS	35,154	31,144	4,010	0
13	PRT-DETECTIVES AND CRIMINAL INVESTIGATORS	10,619	8,728	1,891	0
14	PRT-MISCELLANEOUS LAW ENFORCEMENT WORKERS	582	582	0	0
15	PRT-POLICE OFFICERS	46,416	41,145	5,271	0
16					
17					
18					
19	Universe: (OCCP in (3400,3700,3710,3720,3730,3740,3750,3800,3820,3840,3850)) AND ((ST = 12))				
20	Weight used: PWGTP				
21	DataSet(s) selected: 2015				
22	Source: ACS Public Use Microdata Sample				
23					
24					
25	Homeownership Rate for selected professions from PUMS****				

	A	B	C	D	E	F	G
1		When Last Worked					
2		Total		Within the past 12		1-5 years ago	
3	Florida	Total	Average AGEP	Total	Average AGEP	Total	Average AGEP
4	Total for these 11 Occupations	156,124	42.8	136,929	40.8	19,195	56.8
5	MED-EMERGENCY MEDICAL TECHNICIANS AND PARAMEDICS	14,140	36.4	12,788	35.0	1,352	49.9
6	PRT-FIRST-LINE SUPERVISORS OF CORRECTIONAL OFFICERS	4,118	50.2	3,239	47.2	879	61.2
7	PRT-FIRST-LINE SUPERVISORS OF POLICE AND DETECTIVES	9,199	48.0	7,826	45.9	1,373	59.5
8	PRT-FIRST-LINE SUPERVISORS OF FIRE FIGHTING AND PREVENTION WORKERS	4,172	50.7	3,017	46.3	1,155	62.2
9	PRT-FIRST-LINE SUPERVISORS OF PROTECTIVE SERVICE WORKERS, ALL OTHER	7,419	50.4	6,296	46.9	1,123	70.0
10	PRT-FIREFIGHTERS	22,327	40.6	20,637	39.1	1,690	58.9
11	PRT-FIRE INSPECTORS	1,978	49.5	1,527	45.9	451	61.8
12	PRT-BAILIFFS, CORRECTIONAL OFFICERS, AND JAILERS	35,154	41.1	31,144	39.5	4,010	53.8
13	PRT-DETECTIVES AND CRIMINAL INVESTIGATORS	10,619	46.2	8,728	45.1	1,891	50.9
14	PRT-MISCELLANEOUS LAW ENFORCEMENT WORKERS	582	54.4	582	54.4	0	NA
15	PRT-POLICE OFFICERS	46,416	42.2	41,145	40.4	5,271	56.4
16							
17							
18	Universe: (OCCP in (3400,3700,3710,3720,3730,3740,3750,3800,3820,3840,3850)) AND ((ST = 12))						
19	Weight used: PWGTP						
20	DataSet(s) selected: 2015						
21	Source: ACS Public Use Microdata Sample						
22							
23							
24							
25	Homeownership Rate for selected professions from PUMS****						

	A	B	C	D	E	F	G	H	I	J
1	Florida	When Last Worked								
2	Independent Living Difficulty (DOUT) - Yes or No	Total			Within the past 12 months			1 to 5 years ago		
3		Total	Yes	No	Total	Yes	No	Total	Yes	No
4	Total for these 11 Occupations	156,124	1,507	154,617	136,929	461	136,468	19,195	1,046	18,149
5			1.0%	99.0%		0.3%	99.7%		5.4%	94.6%
6	MED-EMERGENCY MEDICAL TECHNICIANS AND PARAMEDICS	14,140	147	13,993	12,788	0	12,788	1,352	147	1,205
7	PRT-FIRST-LINE SUPERVISORS OF CORRECTIONAL OFFICERS	4,118	151	3,967	3,239	48	3,191	879	103	776
8	PRT-FIRST-LINE SUPERVISORS OF POLICE AND DETECTIVES	9,199	72	9,127	7,826	0	7,826	1,373	72	1,301
9	PRT-FIRST-LINE SUPERVISORS OF FIRE FIGHTING AND PREVENTION WORKERS	4,172	0	4,172	3,017	0	3,017	1,155	0	1,155
10	PRT-FIRST-LINE SUPERVISORS OF PROTECTIVE SERVICE WORKERS, ALL OTHER	7,419	97	7,322	6,296	0	6,296	1,123	97	1,026
11	PRT-FIREFIGHTERS	22,327	64	22,263	20,637	0	20,637	1,690	64	1,626
12	PRT-FIRE INSPECTORS	1,978	0	1,978	1,527	0	1,527	451	0	451
13	PRT-BAILIFFS, CORRECTIONAL OFFICERS, AND JAILERS	35,154	685	34,469	31,144	349	30,795	4,010	336	3,674
14	PRT-DETECTIVES AND CRIMINAL INVESTIGATORS	10,619	128	10,491	8,728	64	8,664	1,891	64	1,827
15	PRT-MISCELLANEOUS LAW ENFORCEMENT WORKERS	582	0	582	582	0	582	0	0	0
16	PRT-POLICE OFFICERS	46,416	163	46,253	41,145	0	41,145	5,271	163	5,108
17										
18										
19	Universe: (OCCP in (3400,3700,3710,3720,3730,3740,3750,3800,3820,3840,3850)) AND ((ST = 12))									
20	Weight used: PWGTP									
21	DataSet(s) selected: 2015									
22	Source: ACS Public Use Microdata Sample									
23										
24										
25	Homeownership Rate for selected professions from PUMS****									

	A	B	C	D	E	F	G	H	I	J
1	Florida	When Last Worked								
2	Physical Difficulty (DPHY) - Yes or No	Total			Within the past 12 months			1 to 5 years ago		
3		Total	Yes	No	Total	Yes	No	Total	Yes	No
4	Total for these 11 Occupations	156,124	5,080	151,044	136,929	2,262	134,667	19,195	2,818	16,377
5			3.3%	96.7%		1.7%	98.3%		14.7%	85.3%
6	MED-EMERGENCY MEDICAL TECHNICIANS AND PARAMEDICS	14,140	125	14,015	12,788	0	12,788	1,352	125	1,227
7	PRT-FIRST-LINE SUPERVISORS OF CORRECTIONAL OFFICERS	4,118	488	3,630	3,239	343	2,896	879	145	734
8	PRT-FIRST-LINE SUPERVISORS OF POLICE AND DETECTIVES	9,199	505	8,694	7,826	284	7,542	1,373	221	1,152
9	PRT-FIRST-LINE SUPERVISORS OF FIRE FIGHTING AND PREVENTION WORKERS	4,172	163	4,009	3,017	0	3,017	1,155	163	992
10	PRT-FIRST-LINE SUPERVISORS OF PROTECTIVE SERVICE WORKERS, ALL OTHER	7,419	176	7,243	6,296	0	6,296	1,123	176	947
11	PRT-FIREFIGHTERS	22,327	336	21,991	20,637	175	20,462	1,690	161	1,529
12	PRT-FIRE INSPECTORS	1,978	0	1,978	1,527	0	1,527	451	0	451
13	PRT-BAILIFFS, CORRECTIONAL OFFICERS, AND JAILERS	35,154	1,679	33,475	31,144	749	30,395	4,010	930	3,080
14	PRT-DETECTIVES AND CRIMINAL INVESTIGATORS	10,619	401	10,218	8,728	203	8,525	1,891	198	1,693
15	PRT-MISCELLANEOUS LAW ENFORCEMENT WORKERS	582	0	582	582	0	582	0	0	0
16	PRT-POLICE OFFICERS	46,416	1,207	45,209	41,145	508	40,637	5,271	699	4,572
17										
18										
19	Universe: (OCCP in (3400,3700,3710,3720,3730,3740,3750,3800,3820,3840,3850)) AND ((ST = 12))									
20	Weight used: PWGTP									
21	DataSet(s) selected: 2015									
22	Source: ACS Public Use Microdata Sample									
23										
24										
25	Homeownership Rate for selected professions from PUMS****									

A		B	C	D	E	F	G	H	I	J
1	Florida	When Last Worked								
2	Difficulty Dressing (DDRS) - Yes or No	Total			Within the past 12 months			1 to 5 years ago		
3		Total	Yes	No	Total	Yes	No	Total	Yes	No
4	Total for these 11 Occupations	156,124	2,590	153,534	136,929	1,644	135,285	19,195	946	18,249
5			1.7%	98.3%		1.2%	98.8%		4.9%	95.1%
6	MED-EMERGENCY MEDICAL TECHNICIANS AND PARAMEDICS	14,140	154	13,986	12,788	64	12,724	1,352	90	1,262
7	PRT-FIRST-LINE SUPERVISORS OF CORRECTIONAL OFFICERS	4,118	151	3,967	3,239	48	3,191	879	103	776
8	PRT-FIRST-LINE SUPERVISORS OF POLICE AND DETECTIVES	9,199	182	9,017	7,826	110	7,716	1,373	72	1,301
9	PRT-FIRST-LINE SUPERVISORS OF FIRE FIGHTING AND PREVENTION WORKERS	4,172	0	4,172	3,017	0	3,017	1,155	0	1,155
10	PRT-FIRST-LINE SUPERVISORS OF PROTECTIVE SERVICE WORKERS, ALL OTHER	7,419	81	7,338	6,296	0	6,296	1,123	81	1,042
11	PRT-FIREFIGHTERS	22,327	115	22,212	20,637	64	20,573	1,690	51	1,639
12	PRT-FIRE INSPECTORS	1,978	0	1,978	1,527	0	1,527	451	0	451
13	PRT-BAILIFFS, CORRECTIONAL OFFICERS, AND JAILERS	35,154	1,248	33,906	31,144	1,029	30,115	4,010	219	3,791
14	PRT-DETECTIVES AND CRIMINAL INVESTIGATORS	10,619	90	10,529	8,728	90	8,638	1,891	0	1,891
15	PRT-MISCELLANEOUS LAW ENFORCEMENT WORKERS	582	0	582	582	0	582	0	0	0
16	PRT-POLICE OFFICERS	46,416	569	45,847	41,145	239	40,906	5,271	330	4,941
17										
18										
19	Universe: (OCCP in (3400,3700,3710,3720,3730,3740,3750,3800,3820,3840,3850)) AND ((ST = 12))									
20	Weight used: PWGTP									
21	DataSet(s) selected: 2015									
22	Source: ACS Public Use Microdata Sample									
23										
24										
25	Homeownership Rate for selected professions from PUMS****									

	A	B	C	D	E	F	G	H	I	J
1	Florida	When Last Worked								
2	Difficulty Remembering (DREM) - Yes or No	Total			Within the past 12 months			1 to 5 years ago		
3		Total	Yes	No	Total	Yes	No	Total	Yes	No
4	Total for these 11 Occupations	156,124	2,682	153,442	136,929	1,334	135,595	19,195	1,348	17,847
5			1.7%	98.3%		1.0%	99.0%		7.0%	93.0%
6	MED-EMERGENCY MEDICAL TECHNICIANS AND PARAMEDICS	14,140	318	13,822	12,788	260	12,528	1,352	58	1,294
7	PRT-FIRST-LINE SUPERVISORS OF CORRECTIONAL OFFICERS	4,118	139	3,979	3,239	48	3,191	879	91	788
8	PRT-FIRST-LINE SUPERVISORS OF POLICE AND DETECTIVES	9,199	54	9,145	7,826	0	7,826	1,373	54	1,319
9	PRT-FIRST-LINE SUPERVISORS OF FIRE FIGHTING AND PREVENTION WORKERS	4,172	0	4,172	3,017	0	3,017	1,155	0	1,155
10	PRT-FIRST-LINE SUPERVISORS OF PROTECTIVE SERVICE WORKERS, ALL OTHER	7,419	32	7,387	6,296	0	6,296	1,123	32	1,091
11	PRT-FIREFIGHTERS	22,327	210	22,117	20,637	64	20,573	1,690	146	1,544
12	PRT-FIRE INSPECTORS	1,978	0	1,978	1,527	0	1,527	451	0	451
13	PRT-BAILIFFS, CORRECTIONAL OFFICERS, AND JAILERS	35,154	841	34,313	31,144	365	30,779	4,010	476	3,534
14	PRT-DETECTIVES AND CRIMINAL INVESTIGATORS	10,619	324	10,295	8,728	260	8,468	1,891	64	1,827
15	PRT-MISCELLANEOUS LAW ENFORCEMENT WORKERS	582	0	582	582	0	582	0	0	0
16	PRT-POLICE OFFICERS	46,416	764	45,652	41,145	337	40,808	5,271	427	4,844
17										
18										
19	Universe: (OCCP in (3400,3700,3710,3720,3730,3740,3750,3800,3820,3840,3850)) AND ((ST = 12))									
20	Weight used: PWGTP									
21	DataSet(s) selected: 2015									
22	Source: ACS Public Use Microdata Sample									
23										
24										
25	Homeownership Rate for selected professions from PUMS****									

	A	B	C	D	E	F	G	H	I
1	Florida								
	Number of People (Person Weight)	Total	N/A (GQ/vacant)	Owned with mortgage or loan (include home equity loans)	Owned Free And Clear	Rented	Occupied without payment of rent		Calculated by EDR Owner %
2									
3	Total for these 11 Occupations	156,124	569	87,956	26,478	39,769	1,352		73.3%
4			0.4%	56.3%	17.0%	25.5%	0.9%		
5	MED-EMERGENCY MEDICAL TECHNICIANS AND PARAMEDICS	14,140	0	7,352	1,689	4,797	302		64%
6	PRT-FIRST-LINE SUPERVISORS OF CORRECTIONAL OFFICERS	4,118	0	2,578	692	696	152		79%
7	PRT-FIRST-LINE SUPERVISORS OF POLICE AND DETECTIVES	9,199	0	6,561	905	1,578	155		81%
8	PRT-FIRST-LINE SUPERVISORS OF FIRE FIGHTING AND PREVENTION WORKERS	4,172	0	2,698	802	672	0		84%
9	PRT-FIRST-LINE SUPERVISORS OF PROTECTIVE SERVICE WORKERS, ALL OTHER	7,419	0	3,014	766	3,360	279		51%
10	PRT-FIREFIGHTERS	22,327	407	13,239	3,599	4,951	131		75%
11	PRT-FIRE INSPECTORS	1,978	0	417	454	1,107	0		44%
12	PRT-BAILIFFS, CORRECTIONAL OFFICERS, AND JAILERS	35,154	162	17,750	6,958	10,083	201		70%
13	PRT-DETECTIVES AND CRIMINAL INVESTIGATORS	10,619	0	6,409	2,850	1,360	0		87%
14	PRT-MISCELLANEOUS LAW ENFORCEMENT WORKERS	582	0	143	181	258	0		56%
15	PRT-POLICE OFFICERS	46,416	0	27,795	7,582	10,907	132		76%
16									
17									
18	Universe: (OCCP in (3400,3700,3710,3720,3730,3740,3750,3800,3820,3840,3850)) AND ((ST = 12))								
19	Weight used: PWGTP								
20	DataSet(s) selected: 2015								
21	Source: ACS Public Use Microdata Sample								
22									
23									
24									
25	Homeownership Rate for selected professions from PUMS****								

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem

Issue: Renewable Energy Devices

Bill Number(s): CS/CS/CS/HB 1351

Entire Bill

Partial Bill: Sections 3, 4

Sponsor(s): Representative Rodrigues

Month/Year Impact Begins: January 1, 2019

Date of Analysis: April 21, 2017

Section 1: Narrative

- a. **Current Law:** Article VII, Section 3(e) of the Florida Constitution reads: By general law and subject to conditions specified therein, Twenty-five thousand dollars of the assessed value of property subject to tangible personal property tax shall be exempt from ad valorem taxation.

Article VII, Section 4(i) of the Florida Constitution reads: The legislature, by general law and subject to conditions specified therein, may prohibit the consideration of the following in the determination of the assessed value of real property used for residential purposes:

- (1) Any change or improvement made for the purpose of improving the property's resistance to wind damage.
- (2) The installation of a renewable energy source device.

Section 193.624, Florida Statutes, implements the above constitutional provision. The section provides:
193.624 Assessment of residential property

1) As used in this section, the term "renewable energy source device" means any of the following equipment that collects, transmits, stores, or uses solar energy, wind energy, or energy derived from geothermal deposits:

- (a) Solar energy collectors, photovoltaic modules, and inverters.
 - (b) Storage tanks and other storage systems, excluding swimming pools used as storage tanks.
 - (c) Rockbeds.
 - (d) Thermostats and other control devices.
 - (e) Heat exchange devices.
 - (f) Pumps and fans.
 - (g) Roof ponds.
 - (h) Freestanding thermal containers.
 - (i) Pipes, ducts, refrigerant handling systems, and other equipment used to interconnect such systems; however, such equipment does not include conventional backup systems of any type.
 - (j) Windmills and wind turbines.
 - (k) Wind-driven generators.
 - (l) Power conditioning and storage devices that use wind energy to generate electricity or mechanical forms of energy.
 - (m) Pipes and other equipment used to transmit hot geothermal water to a dwelling or structure from a geothermal deposit.
- (2) In determining the assessed value of real property used for residential purposes, an increase in the just value of the property attributable to the installation of a renewable energy source device may not be considered.
- (3) This section applies to the installation of a renewable energy source device installed on or after January 1, 2013, to new and existing residential real property.

b. **Proposed Change:**

The Proposed Amendment for HB 1351 changes section 193.624, F.S., to expand the treatment under the section to all real property rather than residential property. It modifies 193.624 (i) F.S.; Pipes, ducts, wiring, structural supports, refrigerant handling systems, and other components equipment used as integral parts of to interconnect such systems; however, such equipment does not include conventional backup systems of any type or any equipment or structures that would be required in the absence of the renewable energy source device. It changes 193.624 (l) Power conditioning and storage devices that store or use solar energy, wind energy, or energy derived from geothermal deposits to generate electricity or mechanical forms of energy.

The Proposed Amendment for HB 1351 adds to Section 193.624 (1), F.S.: The term does not include any equipment that is on the distribution or transmission side of the point of interconnection where a renewable energy source device is interconnected to an electric utility's distribution grid or transmission lines.

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem

Issue: Renewable Energy Devices

Bill Number(s): CS/CS/CS/HB 1351

Section 193.624 (2) F.S., is modified: (2) In determining the assessed value of real property ~~used for residential purposes, an increase in~~ the just value of the property attributable to ~~the installation of~~ a renewable energy source device may not be considered.

Section 193.624 (3) F.S., is modified: ~~(3)(5)~~ This section applies to the installation of a renewable energy source device installed on or after January 1, 2013, to new and existing residential real property. This section applies to a renewable energy source device installed on or after January 1, 2018, to all other real property, except when installed as part of a project planned for a location in a fiscally constrained county, as defined in s. 218.67(1), and for which an application for comprehensive plan amendment or planned unit development zoning has been filed with the county on or before December 31, 2017.

The proposed amendment creates section 196.182 F.S., (1) A renewable energy source device, as defined in s. 193.624, which is considered tangible personal property, and which is installed on real property on or after January 1, 2018 is exempt from ad valorem taxation.

(2) The exemption provided in this section does not apply to any renewable energy source device that is installed as part of a project that is planned for a location in a fiscally constrained county, as defined in s. 218.67(1), and for which an application for comprehensive plan amendment or planned unit development zoning has been filed with the county on or before December 31, 2017.

The proposed changes expire on December 31, 2037 for both the ad valorem and tangible personal property portions.

The effective date of the proposed changes is January 1, 2018.

Section 2: Description of Data and Sources

Public Service Commission (PSC) data: number of solar systems and kilowatt capacity in Florida (2015 report provided for May 2015 Solar FIEC) and the portion of systems that are commercial versus residential.

Ten Year Site Plans (TYSP) from the Public Service Commission 2013-2016

Customer Owned Renewable Energy 2008-2016

Section 3: Methodology (Include Assumptions and Attach Details)

Currently, only residential Photovoltaic (PV) systems, owned by the homeowner (installed after January 2, 2013), are exempt from this tax. The proposed language will exempt any such installations, including any component thereof, from ad valorem taxation. This includes all non-residential PV installations as well as any leased residential PV systems. This change will include any utility PV installations, and PV installations of entities that sell electricity to utilities.

The analysis considers the kW capacity of customer owned solar systems, which is a mix of commercial and residential systems, and the kW capacity of Utility and related entities. The breakout between residential and commercial ownership provided by the PSC is used to separate the non-residential customer owned systems from the total customer owned PV. The growth rates used for the number of systems and kilowatt (kW) capacity are consistent with the growth rates underlying the 2015 FIEC. The share of residential PV systems is assumed to be the 2013 value, 76.97%. The percentage is applied to the non-leased customer owned systems. The customer owned and utility related PV systems analyses are performed separately, but use similar assumptions.

The depreciation is calculated as the depreciated replacement cost for the appraisal year. The replacement price by year table shows the total price to replace the installed PV systems in terms of the current year specified. For example, the 2018 replacement price by cohort for the customer owned analysis in 2013 is the price of the systems installed in 2013 if they were replaced at the 2018 price. This adjusted 2013 price is then depreciated into 2018 based on the 20-year life assumption for PV systems.

The proposed changes specifically exclude renewable energy sources devices installed as non-residential real property or TPP prior to January 1 2018. The impact of the latter change is generated by applying the millage rates to the depreciated total installed price for all systems. The commercial real property impact applies the assumed percent of commercial real property to the

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem

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present value of installed systems by year, and then applies the millage rate. The commercial and residential TPP percent is separately applied to the present value of installed systems by year, and multiplied by the millage rates.

The final adjustment is made for the inclusion of components and other renewable energy devices. The estimate is increased by a variety of percentages for changes in sections (a), (i), and (l). Changes for the use of the electricity generated and for other renewable installations are also added.

The utility analysis is done in two parts. For both parts, it is assumed that the utility installations fall into the tangible personal property tax category. The estimate uses the 10-year site plan as scheduled with one change based on an FPL press release. The installations are priced to present value for each year and the millage rate is applied as in the customer-owned portion of the analysis.

The analysis assumes, based on the Federal Tax Credit extension, that the solar market is incentivized to accelerate deployments. However, it is also assumed that property tax is not the deciding factor in purchasing a solar system because it is a relatively small cost compared to the initial capital investment required for the system.

The cash impacts do not start until 2018-19 based on the roll approval process.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18				\$-		
2018-19			\$-	\$-		
2019-20			\$(11.6 M)	\$(11.6 M)		
2020-21			\$(15.4 M)	\$(15.4 M)		
2021-22			\$(22.0 M)	\$(22.0 M)		

List of affected Trust Funds: Ad Valorem

Section 5: Consensus Estimate (Adopted: 04/21/2017): The Conference adopted the proposed estimate, except choosing the fifth year's recurring impact as the recurring impact for every year.

	School		Non-School		Total Local/Other	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	0.0	(8.6)	0.0	(13.4)	0.0	(22.0)
2018-19	0.0	(8.6)	0.0	(13.4)	0.0	(22.0)
2019-20	(4.6)	(8.6)	(7.1)	(13.4)	(11.7)	(22.0)
2020-21	(6.0)	(8.6)	(9.4)	(13.4)	(15.4)	(22.0)
2021-22	(8.6)	(8.6)	(13.4)	(13.4)	(22.0)	(22.0)

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	0.0	0.0	0.0	0.0	0.0	(22.0)	0.0	(22.0)
2018-19	0.0	0.0	0.0	0.0	0.0	(22.0)	0.0	(22.0)
2019-20	0.0	0.0	0.0	0.0	(11.7)	(22.0)	(11.7)	(22.0)
2020-21	0.0	0.0	0.0	0.0	(15.4)	(22.0)	(15.4)	(22.0)
2021-22	0.0	0.0	0.0	0.0	(22.0)	(22.0)	(22.0)	(22.0)

	A	B	C	D	E	F	G
1	Impact Summary						
2							
3	School Impact						
4		High		Middle		Low	
5	Year	Cash	Recurring	Cash	Recurring	Cash	Recurring
6	2017-18				\$ -		
7	2018-19			\$ -	\$ -		
8	2019-20			\$ (4.6 M)	\$ (4.6 M)		
9	2020-21			\$ (6.0 M)	\$ (6.0 M)		
10	2021-22			\$ (8.6 M)	\$ (8.6 M)		
11							
12	Non-School Impact						
13		High		Middle		Low	
14	Year	Cash	Recurring	Cash	Recurring	Cash	Recurring
15	2017-18				\$ -		
16	2018-19			\$ -	\$ -		
17	2019-20			\$ (7.1 M)	\$ (7.1 M)		
18	2020-21			\$ (9.4 M)	\$ (9.4 M)		
19	2021-22			\$ (13.4 M)	\$ (13.4 M)		
20							
21	Total Impact						
22		High		Middle		Low	
23	Year	Cash	Recurring	Cash	Recurring	Cash	Recurring
24	2017-18				\$ -		
25	2018-19			\$ -	\$ -		
26	2019-20			\$ (11.6 M)	\$ (11.6 M)		
27	2020-21			\$ (15.4 M)	\$ (15.4 M)		
28	2021-22			\$ (22.0 M)	\$ (22.0 M)		
29							
30							

	A	B	C	D	E	F	G
1	Commercial Real Property (after 1/1/2018)						
2	School		Non - School		Additional impact		
3	Year	Cash	Recurring	Cash	Recurring	Cash	Recurring
4	2017-18		\$ -		\$ -		\$ -
5	2018-19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	2019-20	\$ (0.11 M)	\$ (0.11 M)	\$ (0.17 M)	\$ (0.17 M)	\$ (0.00 M)	\$ (0.00 M)
7	2020-21	\$ (0.23 M)	\$ (0.23 M)	\$ (0.36 M)	\$ (0.36 M)	\$ (0.01 M)	\$ (0.01 M)
8	2021-22	\$ (0.35 M)	\$ (0.35 M)	\$ (0.54 M)	\$ (0.54 M)	\$ (0.01 M)	\$ (0.01 M)
9							
10	Residential/Commercial TPP Look back						
11	School		Non - School		Additional impact		
12	Year	Cash	Recurring	Cash	Recurring	Cash	Recurring
13	2017-18		\$ -		\$ -		\$ -
14	2018-19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	2019-20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	2020-21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	2021-22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18							
19	Residential/Commercial TPP after 2018						
20	School		Non - School		Additional impact		
21	Year	Cash	Recurring	Cash	Recurring	Cash	Recurring
22	2017-18		\$ -		\$ -		\$ -
23	2018-19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	2019-20	\$ (0.9 M)	\$ (0.9 M)	\$ (1.4 M)	\$ (1.4 M)	\$ (0.02 M)	\$ (0.02 M)
25	2020-21	\$ (1.9 M)	\$ (1.9 M)	\$ (2.9 M)	\$ (2.9 M)	\$ (0.05 M)	\$ (0.05 M)
26	2021-22	\$ (2.9 M)	\$ (2.9 M)	\$ (4.6 M)	\$ (4.6 M)	\$ (0.08 M)	\$ (0.08 M)
27							
28	Utility Analysis High Look back (PV systems installed before January 1, 2018)						
29	School		Non - School		Additional impact		
30	Year	Cash	Recurring	Cash	Recurring	Cash	Recurring
31	2017-18		\$ -		\$ -		\$ -
32	2018-19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	2019-20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	2020-21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	2021-22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36							
37	Utility Analysis High (PV systems installed on or after January 1, 2018)						
38	School		Non - School		Additional impact		
39	Year	Cash	Recurring	Cash	Recurring	Cash	Recurring
40	2017-18		\$ -		\$ -		\$ -
41	2018-19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	2019-20	\$ (3.5 M)	\$ (3.5 M)	\$ (5.5 M)	\$ (5.5 M)	\$ (0.09 M)	\$ (0.09 M)
43	2020-21	\$ (3.9 M)	\$ (3.9 M)	\$ (6.0 M)	\$ (6.0 M)	\$ (0.10 M)	\$ (0.10 M)
44	2021-22	\$ (5.2 M)	\$ (5.2 M)	\$ (8.1 M)	\$ (8.1 M)	\$ (0.13 M)	\$ (0.13 M)

	A	B	C	D	E	F	G
1	Customer Owned* Analysis						
2	* Customer owned is a term of art from the PSC and refers to a customer of the investor owned utility who owns or leases a solar system.						
6	Depreciable Life (years)				20		
7							
8	Photo Voltaic Systems		kW Capacity				
9	Installations	Growth	kW Rating	Growth	Growth Adjustment		
10	2008	577		2,765			
11	2009	1,625	181.63%	12,986	369.66%		
12	2010	2,812	73.05%	19,208	47.91%		
13	2011	3,930	39.76%	27,706	44.24%		
14	2012	5,269	34.07%	41,521	49.86%		
15	2013	6,680	26.78%	57,492	38.46%		
16	2014	8,546	27.93%	74,043	28.79%		
17	2015	11,600	35.74%	101,835	37.53%		
18	2016	14,500	25%	137,405	34.9%	95.0%	
19	2017	17,690	22%	183,000	33.2%	95.0%	
20	2018	21,228	20%	240,689	31.5%	95.0%	
21	2019	25,049	18%	312,770	29.9%	95.0%	
22	2020	29,057	16%	401,753	28.5%	95.0%	
23	2021	33,706	16%	510,338	27.0%	95.0%	
24	2022	39,099	16%	641,374	25.7%	95.0%	
25							
26	2016 National Averages			\$/ Watt	\$/ kW		
27	Res price			\$ 4.10	\$ 4,100		
28	Non Res <500 kW			\$ 3.50	\$ 3,500		
29	Non Res >500 kW			\$ 2.50	\$ 2,500		
30	Weighted average price Res and Non Res <500 kW			\$ 3.96	\$ 3,962		
31							
32	Price Per kW						
33		Customer Owned	Price Factor (1=no change)				
34	2016 **	\$ 3,962					
35	2017	\$ 3,764	95.0%				
36	2018	\$ 3,576	95.0%				
37	2019	\$ 3,397	95.0%				
38	2020	\$ 3,227	95.0%				
39	2021	\$ 3,066	95.0%				
40	2022	\$ 2,912	95.0%				
41							
42	2013*	\$ 3,290					
43	*Previous Installed price per kW from DOE Photovoltaic Pricing Trends (underlying information from FIEC).						
44	** Updated Installed price per kW from 2016 National averages						

	A	B	C	D	E	F	G
45							
46	Total Replacement price by the year of installation using the Indicated Current price per kW						
47	Commercial and Residential TPP installed on or after January 1, 2018						
48							
49	Roll Date Adjusted	2017 roll date replacement price by cohort year	2018 roll date replacement price by cohort year	2019 roll date replacement price by cohort year	2020 roll date replacement price by cohort year	2021 roll date replacement price by cohort year	
50		Customer Owned	Customer Owned	Customer Owned	Customer Owned	Customer Owned	
51	Prices	\$ 3,764	\$ 3,576	\$ 3,397	\$ 3,227	\$ 3,066	
62	2018			\$ 129,329,663	\$ 122,863,180	\$ 116,720,021	
63	2019				\$ 153,514,578	\$ 145,838,849	
64	2020					\$ 180,038,361	
65	2021						
66							
67	Total Replacement price by the year of installation using the Indicated Current price per kW						
68	Commercial Real Property installed on or after January 1, 2018						
69							
70	Roll Date Adjusted	2017 roll date replacement price by cohort year	2018 roll date replacement price by cohort year	2019 roll date replacement price by cohort year	2020 roll date replacement price by cohort year	2021 roll date replacement price by cohort year	
71		Customer Owned	Customer Owned	Customer Owned	Customer Owned	Customer Owned	
72	Prices	\$ 3,764	\$ 3,576	\$ 3,397	\$ 3,227	\$ 3,066	
83	2018			\$ 15,345,345	\$ 14,578,078	\$ 13,849,174	
84	2019				\$ 18,214,956	\$ 17,304,208	
85	2020					\$ 21,362,081	
86	2021						

	A	B	C	D	E	F	G
87							
88	Depreciated Total installed price for all systems Less Residential Real Property after 2013						
89	Roll Date Adjusted	Residential/Commercial TPP (after 1/1/2018)	Residential/Commercial TPP after 2018	Residential/Commercial TPP Look back	Commercial Real Property (after 1/1/2018)		
90	2017	\$ -	\$ -	\$ -	\$ -		
91	2018	\$ -	\$ -	\$ -	\$ -		
92	2019	\$ 129,329,663	\$ 129,329,663	\$ -	\$ 15,345,345		
93	2020	\$ 270,234,599	\$ 270,234,599	\$ -	\$ 33,521,937		
94	2021	\$ 423,633,287	\$ 423,633,287	\$ -	\$ 50,265,335		
95							
96	CY to FY						
97	Depreciated Total installed price for all systems Less Residential Real Property after 2013						
98		Residential/Commercial TPP (after 1/1/2018)	Residential/Commercial TPP after 2018	Residential/Commercial TPP Look back	Commercial Real Property (after 1/1/2018)		
99	2017-18	\$ -	\$ -	\$ -	\$ -		
100	2018-19	\$ -	\$ -	\$ -	\$ -		
101	2019-20	\$ 129,329,663	\$ 129,329,663	\$ -	\$ 15,345,345		
102	2020-21	\$ 270,234,599	\$ 270,234,599	\$ -	\$ 33,521,937		
103	2021-22	\$ 423,633,287	\$ 423,633,287	\$ -	\$ 50,265,335		
104							
105	Customer owned* percentages		77%	23%			
106			residential	commercial			
107	34%	owned	26.2%	7.8%			
108	66%	leased	50.8%	15.2%			
109	* Customer owned is a term of art from the PSC and refers to a customer of the investor owned utility who owns or leases a solar system.						
110	2016-17 Breakdown						
111	Customer owned* Values		residential	commercial			
112		owned	\$ 37,859,867	\$ 11,329,636			
113		leased	\$ 73,492,683	\$ 21,992,823			
114	* Customer owned is a term of art from the PSC and refers to a customer of the investor owned utility who owns or leases a solar system.						

	A	B	C	D	E	F	G
115							
116	% Residential and Commercial TPP				66%		
117	2016 Millage Rate (School)				6.955		
118	2016 Millage Rate (Non-School)				10.824		
119	* Customer owned is a term of art from the PSC and refers to a customer of the investor owned utility who owns or leases a solar system.						
120							
121	Commercial Real Property (after 1/1/2018)						
122	Year	School	Non-School	Total			
123	2017-18	\$ -	\$ -	\$ -			
124	2018-19	\$ -	\$ -	\$ -			
125	2019-20	\$ 106,727	\$ 166,098	\$ 272,825			
126	2020-21	\$ 233,145	\$ 362,841	\$ 595,987			
127	2021-22	\$ 349,595	\$ 544,072	\$ 893,667			
128	* Customer owned is a term of art from the PSC and refers to a customer of the investor owned utility who owns or leases a solar system.						
129							
130	Residential/Commercial TPP after 2018						
131	Year	School	Non-School	Total			
132	2017-18	\$ -	\$ -	\$ -			
133	2018-19	\$ -	\$ -	\$ -			
134	2019-20	\$ 899,488	\$ 1,399,864	\$ 2,299,352			
135	2020-21	\$ 1,879,482	\$ 2,925,019	\$ 4,804,501			
136	2021-22	\$ 2,946,370	\$ 4,585,407	\$ 7,531,776			
137	* Customer owned is a term of art from the PSC and refers to a customer of the investor owned utility who owns or leases a solar system.						
138							
147							

	A	B	C	D	E	F	G
148	Residential/Commercial TPP (after 1/1/2018)						
149	Year	School	Non-School	Total			
150	2017-18	\$ -	\$ -	\$ -			
151	2018-19	\$ -	\$ -	\$ -			
152	2019-20	\$ 899,488	\$ 1,399,864	\$ 2,299,352			
153	2020-21	\$ 1,879,482	\$ 2,925,019	\$ 4,804,501			
154	2021-22	\$ 2,946,370	\$ 4,585,407	\$ 7,531,776			
155	* Customer owned is a term of art from the PSC and refers to a customer of the investor owned utility who owns or leases a solar system.						
156							
157	Adjustment for inclusion of Components and Other renewable energy devices						
158		(a)-(m) use of energy	Other Renewables	Middle	Local-Infrastructure-Changes not-captured by \$/kW	1(i) Integral-parts	1(l) Conditioning-expansion
159	2017-18	0.5%	0.5%	1%	5%	1%	1%
160	2018-19	0.5%	0.5%	1%	5%	1%	1%
161	2019-20	0.5%	0.5%	1%	5%	1%	1%
162	2020-21	0.5%	0.5%	1%	5%	1%	1%
163	2021-22	0.5%	0.5%	1%	5%	1%	1%
164							

	A	B	C	D	E	F	G
165							
166	School Impact						
167		High		Middle		Low	
168	Year	Cash	Recurring	Cash	Recurring	Cash	Recurring
169	2017-18				\$ -		
170	2018-19			\$ -	\$ -		
171	2019-20			\$ (1.0 M)	\$ (1.0 M)		
172	2020-21			\$ (2.1 M)	\$ (2.1 M)		
173	2021-22			\$ (3.3 M)	\$ (3.3 M)		
174							
175	Non-School Impact						
176		High		Middle		Low	
177	Year	Cash	Recurring	Cash	Recurring	Cash	Recurring
178	2017-18				\$ -		
179	2018-19			\$ -	\$ -		
180	2019-20			\$ (1.6 M)	\$ (1.6 M)		
181	2020-21			\$ (3.3 M)	\$ (3.3 M)		
182	2021-22			\$ (5.2 M)	\$ (5.2 M)		
183							
184	Total Customer Owned Impact						
185		High		Middle		Low	
186	Year	Cash	Recurring	Cash	Recurring	Cash	Recurring
187	2017-18				\$ -		
188	2018-19			\$ -	\$ -		
189	2019-20			\$ (2.6 M)	\$ (2.6 M)		
190	2020-21			\$ (5.5 M)	\$ (5.5 M)		
191	2021-22			\$ (8.5 M)	\$ (8.5 M)		
192							

	A	B	C	D	E	F	G
1	Utility or Related Ownership Analysis						
2							
6	Depreciable Life (years)				20		
7							
8	kW Capacity						
9	Date Complete	Current TYSP kW Rating	Growth	TYSP Additional Capacity kW	Capacity Acceleration or change (FP&L news report)		
15	2013	157,070					
16	2014	153,812					
17	2015	161,165	5%				
18	2016	396,665	146%	235,500			
19	2017	687,165	73%	290,500	112,500		
20	2018	922,165	34%	235,000	225,000		
21	2019	972,165	5%	50,000			
22	2020	1,102,165	13%	130,000	-300,000		
23	2021	1,137,165	3%	35,000			
28	TBD*	1,737,165	21%	300,000			
29	*All TBD projects are Purchased rather than Utility Owned in the Current TYSP						
33							
34		Revised kW Ratings	New Growth Rates	Federal Tax Credit %			
35	2017	687,165	326.4%	30%			
36	2018	922,165	34.2%	30%			
37	2019	972,165	5.4%	30%			
38	2020	1,102,165	13.4%	26%			
39	2021	1,137,165	3.2%	22%			
40	2021	1,137,165	0.0%	22%			
41							
43							

	A	B	C	D	E	F	G
44	Price Per kW*						
45		Utility	Price Factor (1=no change)				
46	2016**	\$ 2,500					
47	2017	\$ 2,375	0.95				
48	2018	\$ 2,256	0.95				
49	2019	\$ 2,143	0.95				
50	2020	\$ 2,036	0.95				
51	2021	\$ 1,934	0.95				
52	2022	\$ 1,838	0.95				
53							
54	2013*	\$ 2,540					
55	*Installed price per kW from DOE Photovoltaic Pricing Trends (underlying information from FIEC).						
56	** Updated Installed price per kW from 2016 National averages						
57							
58	Total Replacement price by the year of installation using the Indicated Current price per kW						
59							
60	Roll Date Adjusted	2017 roll date replacement price by cohort year	2018 roll date replacement price by cohort year	2019 roll date replacement price by cohort year	2020 roll date replacement price by cohort year	2021 roll date replacement price by cohort year	
61		Utility	Utility	Utility	Utility	Utility	
62	Prices	\$ 2,375	\$ 2,256	\$ 2,143	\$ 2,036	\$ 1,934	
68	2018			\$ 503,707,813	\$ 478,522,422	\$ 454,596,301	
69	2019				\$ 101,813,281	\$ 96,722,617	
70	2020					\$ 251,478,805	
71	2021						

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	A	B	C	D	E	F	G
72							
73	Depreciated Total installed price for all systems						
74	Roll Date	Utility	Utility after 2018	Utility Look Back			
75	2017	\$ -	\$ -	\$ -			
76	2018	\$ -	\$ -	\$ -			
77	2019	\$ 503,707,813	\$ 503,707,813	\$ -			
78	2020	\$ 556,409,582	\$ 556,409,582.03	\$ -			
79	2021	\$ 752,501,962	\$ 752,501,961.72	\$ -			
80							
81	Depreciated Total installed price for all systems CY to FY						
82		Utility	Utility after 2018	Utility Look Back			
83	2017-18	\$ -	\$ -	\$ -			
84	2018-19	\$ -	\$ -	\$ -			
85	2019-20	\$ 503,707,813	\$ 503,707,813	\$ -			
86	2020-21	\$ 556,409,582	\$ 556,409,582	\$ -			
87	2021-22	\$ 752,501,962	\$ 752,501,962	\$ -			
88							
89	% Utility TPP				100%		
90	2016 Millage Rate (School)				6.955		
91	2016 Millage Rate (Non-School)				10.824		
92							
93							

	A	B	C	D	E	F	G
94	Utility Impact						
95	Year	School	Non-School	Total			
96	2017-18	\$ -	\$ -	\$ -			
97	2018-19	\$ -	\$ -	\$ -			
98	2019-20	\$ 3,503,288	\$ 5,452,133	\$ 8,955,421			
99	2020-21	\$ 3,869,829	\$ 6,022,577	\$ 9,892,406			
100	2021-22	\$ 5,233,651	\$ 8,145,081	\$ 13,378,732			
101							
102							
103	Adjustment for inclusion of Components and Other renewable energy devices						
104		(a)-(m) use of energy	Other Renewables	Middle Total adjustment	1(i) Conditioning-expansion	1(i) Integral parts	Infrastructure-Changes not-captured by \$/kW
105	2017-18	0.5%	0.5%	1.0%	1%	1%	10%
106	2018-19	0.5%	0.5%	1.0%	1%	1%	10%
107	2019-20	0.5%	0.5%	1.0%	1%	1%	10%
108	2020-21	0.5%	0.5%	1.0%	1%	1%	10%
109	2021-22	0.5%	0.5%	1.0%	1%	1%	10%
110							

	A	B	C	D	E	F	G
111							
112	School Impact						
113		High		Middle		Low	
114	Year	Cash	Recurring	Cash	Recurring	Cash	Recurring
115	2017-18				\$ -		
116	2018-19			\$ -	\$ -		
117	2019-20			\$ (3.5 M)	\$ (3.5 M)		
118	2020-21			\$ (3.9 M)	\$ (3.9 M)		
119	2021-22			\$ (5.3 M)	\$ (5.3 M)		
120							
121	Non-School Impact						
122		High		Middle		Low	
123	Year	Cash	Recurring	Cash	Recurring	Cash	Recurring
124	2017-18				\$ -		
125	2018-19			\$ -	\$ -		
126	2019-20			\$ (5.5 M)	\$ (5.5 M)		
127	2020-21			\$ (6.1 M)	\$ (6.1 M)		
128	2021-22			\$ (8.2 M)	\$ (8.2 M)		
129							
130	Total Utility Impact						
131		High		Middle		Low	
132	Year	Cash	Recurring	Cash	Recurring	Cash	Recurring
133	2017-18				\$ -		
134	2018-19			\$ -	\$ -		
135	2019-20			\$ (9.0 M)	\$ (9.0 M)		
136	2020-21			\$ (10.0 M)	\$ (10.0 M)		
137	2021-22			\$ (13.5 M)	\$ (13.5 M)		

	A	B	C	D	E	F	G	H	I	J
1										
2		# of Customer-Owned Solar Systems					kW Gross Power Rating			
3		IOU	Municipal	Rural Electric Cooperative	Total		IOU	Municipal	Rural Electric Cooperative	Total
4	2008	383	137	57	577		1,696	797	272	2,765
5	2009	1,045	313	267	1,625		7,653	3,378	1,955	12,986
6	2010	1,855	493	461	2,809		12,442	4,099	2,667	19,208
7	2011	2,803	614	549	3,966		19,441	5,002	3,262	27,705
8	2012	3,799	791	684	5,274		30,401	7,021	4,099	41,521
9	2013	4,818	1,007	853	6,678		43,876	11,787	4,865	60,528
10										
11	% Change									
12		# of Customer-Owned Solar Systems					kW Gross Power Rating			
13		IOU	Municipal	Rural Electric Cooperative	Total		IOU	Municipal	Rural Electric Cooperative	Total
14	2008									
15	2009	173%	128%	368%	182%		351%	324%	619%	370%
16	2010	78%	58%	73%	73%		63%	21%	36%	48%
17	2011	51%	25%	19%	41%		56%	22%	22%	44%
18	2012	36%	29%	25%	33%		56%	40%	26%	50%
19	2013	27%	27%	25%	27%		44%	68%	19%	46%
20										
21										
22	Residential commercial split information for IOU									
23		Residential	Commercial	Total						
24	2012	733	330	1063						
25	2013	802	240	1042						
26	Grand Total	1535	570	2105						
27										
28	Percent of total									
29		Residential	Commercial							
30	2012	69%	31%							
31	2013	77%	23%							
32	Grand Total	73%	27%							

	A	B	C
1	2016 TPP Tax Roll Values for NAICS code 22		
2	NAICS	NAICS Description	Taxable Value
3	221111	Hydroelectric Power Generation	\$ 4,309,621,038
4	221112	Fossil Fuel Electric Power Generation	\$ 5,971,679,856
5	221113	Nuclear Electric Power Generation	\$ 2,476,664,869
6	221114	Solar Electric Power Generation	\$ 236,353,340
7	221117	Biomass Electric Power Generation	\$ 369,789,242
8	221118	Other Electric Power Generation	\$ 5,481,971,215
9	221121	Electric Bulk Power Transmission and Control	\$ 2,304,412,241
10	221122	Electric Power Distribution	\$ 16,383,494,385
11	221210	Natural Gas Distribution	\$ 3,558,897,221
12	221310	Water Supply and Irrigation Systems	\$ 132,250,130
13	221320	Sewage Treatment Facilities	\$ 91,222,369
14	221330	Steam and Air-Conditioning Supply	\$ 96,337
15	Total		\$ 41,316,452,243
16			
18	NAICS potentially Affected by Proposed Changes		
19			
20	221114	Solar Electric Power Generation	\$ 236,353,340
21	221121	Electric Bulk Power Transmission and Control	\$ 2,304,412,241
22	221122	Electric Power Distribution	\$ 16,383,494,385
23			
24	2016 Millage Rate (School)		6.955
25	2016 Millage Rate (Non-School)		10.824
26	Total Millage		17.779
27			
28	2016 Transmission and Distribution Total Taxable Value		\$ 18,687,906,626
29			
30	% of 2016 T & D Taxable Value Exempt	Taxable Value	Impact of newly exempt
31	0.02%	\$ 3,737,581	\$ 66,450
32	0.50%	\$ 93,439,533	\$ 1,661,261
33	1.00%	\$ 186,879,066	\$ 3,322,523
34	2.00%	\$ 373,758,133	\$ 6,645,046
35	3.00%	\$ 560,637,199	\$ 9,967,569
36	4.00%	\$ 747,516,265	\$ 13,290,092
37	10.00%	\$ 1,868,790,663	\$ 33,225,229
38			
39	% of 2016 Solar Taxable Value Exempt	Taxable Value	Impact of newly exempt
40	100.00%	\$ 236,353,340	\$ 4,202,126

REVENUE ESTIMATING CONFERENCE

Tax: Highway Safety Fees
Issue: Forestry Restricted Plates
Bill Number(s): CS HB 1231

- Entire Bill**
 Partial Bill: Proposed Amendment
Sponsor(s): Representative Raburn
Month/Year Impact Begins: July 1, 2017
Date of Analysis: April 21, 2017

Section 1: Narrative

- a. Current Law:** Section 320.08 (4) (m), F.S., allows for truck tractors used exclusively to haul forestry products and associated equipment within 150 miles of their home address to be eligible for a restricted license plate. The annual registration fee is \$324, to be deposited \$84 into the General Revenue Fund and \$240 into the State Transportation Trust Fund. In FY 1516, there were 1,608 restricted forestry-use trucks registered in the state generating \$462,456.
- b. Proposed Change:** Revises section 320.08 (4) (m), F.S. so that trucks registered with restricted forestry-use license plates may travel anywhere within the state instead of 150 miles from their home address.

Section 2: Description of Data and Sources

March 2017 Highway Safety REC

Section 3: Methodology (Include Assumptions and Attach Details)

The bill extends the area which restricted forestry-use trucks are able to travel. The greater travel flexibility could encourage more heavy truck owners to register their vehicle as a restricted forestry-use truck – moving these vehicles out of the heavy truck category (which pays an annual registration fee ranging from \$60.75 to \$1,322 depending upon weight) into the restricted forestry-use category. It is to be noted that about 92% of truck tractors pay an annual registration fee of \$324 or less. Thus, for these vehicles shifting to forestry restricted plates would be either no savings or greater costs. The March 24, 2017 Impact Conference adopted a 5% shift for similar language related to farm-use restricted plates, which provided a potential fee discount for over 70% of truck tractors. For the middle scenario, it is assumed that there will be a 2% shift from truck tractors to forestry-use restricted trucks, resulting in a negative insignificant impact to GR and state trust funds.

Section 4: Proposed Fiscal Impact

GR & TRUST	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18			(insignificant)	(insignificant)		
2018-19			(insignificant)	(insignificant)		
2019-20			(insignificant)	(insignificant)		
2020-21			(insignificant)	(insignificant)		
2021-22			(insignificant)	(insignificant)		

List of affected Trust Funds:

General Revenue Fund
 State Transportation Trust Fund

Section 5: Consensus Estimate (Adopted: 04/21/2017): The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2017-18	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	0.0	0.0	(Insignificant)	(Insignificant)
2018-19	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	0.0	0.0	(Insignificant)	(Insignificant)
2019-20	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	0.0	0.0	(Insignificant)	(Insignificant)
2020-21	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	0.0	0.0	(Insignificant)	(Insignificant)
2021-22	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	0.0	0.0	(Insignificant)	(Insignificant)

HB 1231 (Forestry Use Restricted Plates)	Current Law				Forestry Use 2% Shift			
	#	Total \$	GR \$	STTF \$	#	Total \$	GR \$	STTF \$
FY 2017-18 Forestry Trucks	1,665	\$ 478,897	\$ 124,158	\$ 354,738	1,698	\$ 488,475	\$ 126,642	\$ 361,833
Trucks < 44,000 lbs	1,212,408	\$ 111,188,963	\$ 28,920,484	\$ 82,268,479	1,212,408	\$ 111,188,963	\$ 28,920,484	\$ 82,268,479
Trucks = or > 44,000 lbs	92,500	\$ 76,304,878	\$ 19,799,401	\$ 56,505,478	92,467	\$ 76,277,406	\$ 19,792,272	\$ 56,485,134
Total		\$ 187,972,738	\$ 48,844,044	\$ 139,128,695		\$ 187,954,844	\$ 48,839,398	\$ 139,115,446
Difference							\$ (4,645)	\$ (13,249)
FY 2018-19 Forestry Trucks	1,692	\$ 486,508	\$ 126,132	\$ 360,376	1,725	\$ 496,238	\$ 128,654	\$ 367,584
Trucks < 44,000 lbs	1,246,104	\$ 113,691,842	\$ 29,571,040	\$ 84,120,802	1,246,104	\$ 113,691,842	\$ 29,571,040	\$ 84,120,802
Trucks = or > 44,000 lbs	94,401	\$ 77,902,812	\$ 20,213,873	\$ 57,688,939	94,367	\$ 77,874,892	\$ 20,206,628	\$ 57,668,263
Total		\$ 192,081,161	\$ 49,911,044	\$ 142,170,116		\$ 192,062,971	\$ 49,906,323	\$ 142,156,649
Difference							\$ (4,722)	\$ (13,468)
FY 2019-20 Forestry Trucks	1,719	\$ 494,416	\$ 128,182	\$ 366,234	1,754	\$ 504,304	\$ 130,745	\$ 373,559
Trucks < 44,000 lbs	1,274,669	\$ 115,837,951	\$ 30,128,886	\$ 85,709,065	1,274,669	\$ 115,837,951	\$ 30,128,886	\$ 85,709,065
Trucks = or > 44,000 lbs	96,040	\$ 79,279,086	\$ 20,570,860	\$ 58,708,226	96,006	\$ 79,250,704	\$ 20,563,495	\$ 58,687,209
Total		\$ 195,611,453	\$ 50,827,927	\$ 144,783,526		\$ 195,592,959	\$ 50,823,127	\$ 144,769,833
Difference							\$ (4,801)	\$ (13,693)
FY 2020-21 Forestry Trucks	1,745	\$ 501,747	\$ 130,082	\$ 371,664	1,780	\$ 511,782	\$ 132,684	\$ 379,097
Trucks < 44,000 lbs	1,303,779	\$ 118,028,533	\$ 30,698,295	\$ 87,330,238	1,303,779	\$ 118,028,533	\$ 30,698,295	\$ 87,330,238
Trucks = or > 44,000 lbs	97,715	\$ 80,684,765	\$ 20,935,475	\$ 59,749,290	97,680	\$ 80,655,954	\$ 20,927,999	\$ 59,727,955
Total		\$ 199,215,045	\$ 51,763,852	\$ 147,451,192		\$ 199,196,269	\$ 51,758,978	\$ 147,437,290
Difference							\$ (4,874)	\$ (13,902)
FY 2021-22 Forestry Trucks	1,768	\$ 508,355	\$ 131,796	\$ 376,559	1,803	\$ 518,522	\$ 134,432	\$ 384,090
Trucks < 44,000 lbs	1,325,016	\$ 119,576,232	\$ 31,100,549	\$ 88,475,683	1,325,016	\$ 119,576,232	\$ 31,100,549	\$ 88,475,683
Trucks = or > 44,000 lbs	98,879	\$ 81,665,383	\$ 21,189,817	\$ 60,475,565	98,844	\$ 81,636,185	\$ 21,182,241	\$ 60,453,944
Total		\$ 201,749,969	\$ 52,422,162	\$ 149,327,807		\$ 201,730,939	\$ 52,417,222	\$ 149,313,717
Difference							\$ (4,940)	\$ (14,090)