

1 A bill to be entitled
2 An act relating to an ad valorem tax exemption for
3 deployed servicemembers; creating s. 196.173, F.S.;
4 providing for certain servicemembers who receive a
5 homestead exemption and who are deployed in a military
6 operation designated by the Legislature to receive an
7 additional ad valorem tax exemption; specifying the
8 calculation to be used in determining the exemption
9 amount; requiring that a servicemember apply to the
10 property appraiser to receive the exemption in the year
11 following the year of a qualifying deployment; providing
12 for the application forms to be prescribed by the
13 Department of Revenue and furnished to an applicant by the
14 property appraiser; requiring that a property appraiser
15 consider applications for an exemption within a certain
16 time; requiring the Secretary of the Senate and the Clerk
17 of the House of Representatives to transmit a copy of a
18 concurrent resolution designating qualifying military
19 operations to the Department of Revenue; requiring the
20 Department of Revenue to notify property appraisers and
21 tax collectors of the designated military operations;
22 requiring the Department of Military Affairs to submit a
23 report annually of military operations to the President of
24 the Senate, the Speaker of the House of Representatives,
25 and the tax committees of each house of the Legislature;
26 providing a definition; authorizing the Department of
27 Revenue to adopt emergency rules; amending s. 194.011,
28 F.S.; requiring a person appealing the denial of a

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29 deployed service member exemption to the value adjustment
30 board to file the appeal within a certain time; amending
31 s. 196.011, F.S.; providing requirements for the forms
32 used for claims for the exemption for deployed
33 servicemembers; authorizing the Department of Revenue to
34 adopt emergency rules; providing for application of the
35 act to qualifying deployments in the 2010 calendar year;
36 providing for the act to apply to tax rolls beginning in
37 2011; providing an effective date.

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39 Be It Enacted by the Legislature of the State of Florida:

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41 Section 1. Section 196.173, Florida Statutes, is created
42 to read:

43 196.173 Exemption for deployed servicemembers.—

44 (1) A servicemember who receives a homestead exemption may
45 receive an additional ad valorem tax exemption on that homestead
46 property as provided in this section.

47 (2) The exemption is available to servicemembers who were
48 deployed during the preceding calendar year on active duty
49 outside the continental United States, Alaska, or Hawaii in
50 support of military operations designated by the Legislature in
51 a concurrent resolution.

52 (3) The amount of the exemption is equal to the taxable
53 value of the homestead of the servicemember on January 1 of the
54 year in which the exemption is sought multiplied by the number
55 of days that the servicemember was on a qualifying deployment in
56 the preceding calendar year and divided by the number of days in

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57 that year.

58 (4) An eligible servicemember who seeks to claim the
59 additional tax exemption as provided in this section must file
60 an application for exemption with the property appraiser on or
61 before March 1 of the year following the year of the qualifying
62 deployment. The application for the exemption must be made on a
63 form prescribed by the department and furnished by the property
64 appraiser. The form must require a servicemember to include or
65 attach proof of a qualifying deployment, the dates of that
66 deployment, and other information necessary to verify
67 eligibility for and the amount of the exemption.

68 (5) The property appraiser shall consider each application
69 for a deployed servicemember exemption within 30 days after
70 receipt or within 30 days after receiving notice of the
71 designation of qualifying deployments by the Legislature,
72 whichever is later. A property appraiser who finds that the
73 taxpayer is entitled to the exemption shall approve the
74 application and file the application in the permanent records. A
75 property appraiser who finds that the taxpayer is not entitled
76 to the exemption shall send a notice of disapproval no later
77 than July 1, citing the reason for disapproval. The original
78 notice of disapproval shall be sent to the taxpayer and shall
79 advise the taxpayer of the right to appeal the decision to the
80 value adjustment board and shall inform the taxpayer of the
81 procedure for filing such an appeal.

82 (6) The Secretary of the Senate and the Clerk of the House
83 of Representatives shall immediately transmit to the department
84 a copy of any concurrent resolution in which the Legislature

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designates a military operation that may qualify a servicemember for the ad valorem tax exemption under this section. Upon receipt of the concurrent resolution, the department shall notify all property appraisers and tax collectors in this state of the designated military operations.

(7) By January 15 of each year, the Department of Military Affairs shall submit to the President of the Senate, the Speaker of the House of Representatives, and the tax committees of each house of the Legislature a report of all known and unclassified military operations outside the continental United States, Alaska, or Hawaii for which servicemembers based in the continental United States have been deployed during the previous calendar year. The report must include:

(a) The official and common names of the military operations;

(b) The general location and purpose of each military operation;

(c) The number of servicemembers deployed to each military operation;

(d) The number of servicemembers deployed to each military operation who were based in this state at the time of deployment, including the number by county of residence or military base, if known;

(e) The date each military operation commenced;

(f) The date each military operation terminated, unless the operation is ongoing; and

(g) Any other relevant information.

(8) As used in this section, the term "servicemember"

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means a member or former member of any branch of the United States military or military reserves, the United States Coast Guard or its reserves, or the Florida National Guard.

Section 2. Paragraph (d) of subsection (3) of section 194.011, Florida Statutes, is amended to read:

194.011 Assessment notice; objections to assessments.—

(3) A petition to the value adjustment board must be in substantially the form prescribed by the department.

Notwithstanding s. 195.022, a county officer may not refuse to accept a form provided by the department for this purpose if the taxpayer chooses to use it. A petition to the value adjustment board shall describe the property by parcel number and shall be filed as follows:

(d) The petition may be filed, as to valuation issues, at any time during the taxable year on or before the 25th day following the mailing of notice by the property appraiser as provided in subsection (1). With respect to an issue involving the denial of an exemption, an agricultural or high-water recharge classification application, an application for classification as historic property used for commercial or certain nonprofit purposes, or a deferral, the petition must be filed at any time during the taxable year on or before the 30th day following the mailing of the notice by the property appraiser under s. 193.461, s. 193.503, s. 193.625, s. 196.173, or s. 196.193 or notice by the tax collector under s. 197.253.

Section 3. Paragraph (b) of subsection (1) of section 196.011, Florida Statutes, is amended to read:

196.011 Annual application required for exemption.—

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(1)

(b) The form to apply for an exemption under s. 196.031, s. 196.081, s. 196.091, s. 196.101, s. 196.173, or s. 196.202 must include a space for the applicant to list the social security number of the applicant and of the applicant's spouse, if any. If an applicant files a timely and otherwise complete application, and omits the required social security numbers, the application is incomplete. In that event, the property appraiser shall contact the applicant, who may refile a complete application by April 1. Failure to file a complete application by that date constitutes a waiver of the exemption privilege for that year, except as provided in subsection (7) or subsection (8).

Section 4. The Department of Revenue is authorized and all conditions are deemed met, to adopt emergency rules pursuant to ss. 120.536(1) and 120.54, Florida Statutes, to administer the provisions of this act. The emergency rules shall remain in effect for 6 months after the rules are adopted and the rules may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.

Section 5. Notwithstanding the application deadline in s. 196.173(4), Florida Statutes, the deadline for an eligible servicemember to file a claim for an additional ad valorem tax exemption for a qualifying deployment during the 2010 calendar year is June 1, 2011. Any applicant who seeks to claim the additional exemption and who fails to file an application by June 1 must file an application for the exemption with the property appraiser on or before the 25th day following the

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169 mailing by the property appraiser of the notices required under
170 s. 194.011(1), Florida Statutes. Upon receipt of sufficient
171 evidence, as determined by the property appraiser, demonstrating
172 the applicant was unable to apply for the exemption in a timely
173 manner or otherwise demonstrating extenuating circumstances
174 judged by the property appraiser to warrant granting the
175 exemption, the property appraiser may grant the exemption. If
176 the applicant fails to produce sufficient evidence demonstrating
177 the applicant was unable to apply for the exemption in a timely
178 manner or otherwise demonstrating extenuating circumstances as
179 judged by the property appraiser, the applicant may file,
180 pursuant to s. 194.011(3), Florida Statutes, a petition with the
181 value adjustment board requesting that the exemption be granted.
182 Such petition must be filed during the taxable year on or before
183 the 25th day following the mailing of the notice by the property
184 appraiser as provided in s. 194.011(1), Florida Statutes.
185 Notwithstanding the provisions of s. 194.013, Florida Statutes,
186 the applicant must pay a nonrefundable fee of \$15 upon filing
187 the petition. Upon reviewing the petition, if the applicant is
188 qualified to receive the exemption and demonstrates particular
189 extenuating circumstances judged by the value adjustment board
190 to warrant granting the exemption, the value adjustment board
191 may grant the exemption for the current year.

192 Section 6. Notwithstanding the deadline in s. 196.173(7),
193 Florida Statutes, for the Department of Military Affairs to
194 submit a report of military operations, the department shall
195 submit the report of military operations for the 2010 calendar
196 year within 15 days after this act becomes a law.

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197 Section 7. This act shall take effect upon becoming a law,
198 and first applies to ad valorem tax rolls for 2011.