

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 certain
6 military operations to receive an additional ad valorem
7 tax exemption; designating military operations to receive
8 the additional ad valorem tax exemption; requiring the
9 Department of Revenue to notify property appraisers and
10 tax collectors of the designated military operations;
11 requiring the Department of Military Affairs to submit a
12 report annually of military operations to the President of
13 the Senate, the Speaker of the House of Representatives,
14 and the tax committees of each house of the Legislature;
15 specifying the calculation to be used in determining the
16 exemption amount; requiring that a servicemember apply to
17 the property appraiser to receive the exemption in the
18 year following the year of a qualifying deployment;
19 providing for the application forms to be prescribed by
20 the Department of Revenue and furnished to an applicant by
21 the property appraiser; requiring that a property
22 appraiser consider applications for an exemption within a
23 certain time; providing a definition; amending s. 194.011,
24 F.S.; requiring a person appealing the denial of a
25 deployed service member exemption to the value adjustment
26 board to file the appeal within a certain time; amending
27 s. 196.011, F.S.; providing requirements for the forms
28 used for claims for the exemption for deployed

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servicemembers; authorizing the Department of Revenue to adopt emergency rules; providing for application of the act to qualifying deployments in the 2010 calendar year; providing for the act to apply to tax rolls beginning in 2011; providing an effective date.

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

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

196.173 Exemption for deployed servicemembers.—

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

(2) The exemption is available to servicemembers who were deployed during the preceding calendar year on active duty outside the continental United States, Alaska, or Hawaii in support of:

(a) Operation Enduring Freedom, which began on October 7, 2010;

(b) Operation Iraqi Freedom, which began on March 19, 2003, and ended on August 31, 2010; or

(c) Operation New Dawn, which began on September 1, 2010.

The Department of Revenue shall notify all property appraisers and tax collectors in this state of the designated military operations.

(3) By January 15 of each year, the Department of Military

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57 Affairs shall submit to the President of the Senate, the Speaker
58 of the House of Representatives, and the tax committees of each
59 house of the Legislature a report of all known and unclassified
60 military operations outside the continental United States,
61 Alaska, or Hawaii for which servicemembers based in the
62 continental United States have been deployed during the previous
63 calendar year. The report must include:

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

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

68 (c) The date each military operation commenced; and

69 (d) The date each military operation terminated, unless
70 the operation is ongoing.

71 (4) The amount of the exemption is equal to the taxable
72 value of the homestead of the servicemember on January 1 of the
73 year in which the exemption is sought multiplied by the number
74 of days that the servicemember was on a qualifying deployment in
75 the preceding calendar year and divided by the number of days in
76 that year.

77 (5) An eligible servicemember who seeks to claim the
78 additional tax exemption as provided in this section must file
79 an application for exemption with the property appraiser on or
80 before March 1 of the year following the year of the qualifying
81 deployment. The application for the exemption must be made on a
82 form prescribed by the department and furnished by the property
83 appraiser. The form must require a servicemember to include or
84 attach proof of a qualifying deployment, the dates of that

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85 deployment, and other information necessary to verify
86 eligibility for and the amount of the exemption.

87 (6) The property appraiser shall consider each application
88 for a deployed servicemember exemption within 30 days after
89 receipt or within 30 days after receiving notice of the
90 designation of qualifying deployments by the Legislature,
91 whichever is later. A property appraiser who finds that the
92 taxpayer is entitled to the exemption shall approve the
93 application and file the application in the permanent records. A
94 property appraiser who finds that the taxpayer is not entitled
95 to the exemption shall send a notice of disapproval no later
96 than July 1, citing the reason for disapproval. The original
97 notice of disapproval shall be sent to the taxpayer and shall
98 advise the taxpayer of the right to appeal the decision to the
99 value adjustment board and shall inform the taxpayer of the
100 procedure for filing such an appeal.

101 (7) As used in this section, the term "servicemember"
102 means a member or former member of any branch of the United
103 States military or military reserves, the United States Coast
104 Guard or its reserves, or the Florida National Guard.

105 Section 2. Paragraph (d) of subsection (3) of section
106 194.011, Florida Statutes, is amended to read:

107 194.011 Assessment notice; objections to assessments.—

108 (3) A petition to the value adjustment board must be in
109 substantially the form prescribed by the department.
110 Notwithstanding s. 195.022, a county officer may not refuse to
111 accept a form provided by the department for this purpose if the
112 taxpayer chooses to use it. A petition to the value adjustment

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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.—

(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

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141 that year, except as provided in subsection (7) or subsection
142 (8).

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

150 Section 5. Notwithstanding the application deadline in s.
151 196.173(5), Florida Statutes, the deadline for an eligible
152 servicemember to file a claim for an additional ad valorem tax
153 exemption for a qualifying deployment during the 2010 calendar
154 year is June 1, 2011. Any applicant who seeks to claim the
155 additional exemption and who fails to file an application by
156 June 1 must file an application for the exemption with the
157 property appraiser on or before the 25th day following the
158 mailing by the property appraiser of the notices required under
159 s. 194.011(1), Florida Statutes. Upon receipt of sufficient
160 evidence, as determined by the property appraiser, demonstrating
161 the applicant was unable to apply for the exemption in a timely
162 manner or otherwise demonstrating extenuating circumstances
163 judged by the property appraiser to warrant granting the
164 exemption, the property appraiser may grant the exemption. If
165 the applicant fails to produce sufficient evidence demonstrating
166 the applicant was unable to apply for the exemption in a timely
167 manner or otherwise demonstrating extenuating circumstances as
168 judged by the property appraiser, the applicant may file,

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169 pursuant to s. 194.011(3), Florida Statutes, a petition with the
170 value adjustment board requesting that the exemption be granted.
171 Such petition must be filed during the taxable year on or before
172 the 25th day following the mailing of the notice by the property
173 appraiser as provided in s. 194.011(1), Florida Statutes.

174 Notwithstanding the provisions of s. 194.013, Florida Statutes,
175 the applicant must pay a nonrefundable fee of \$15 upon filing
176 the petition. Upon reviewing the petition, if the applicant is
177 qualified to receive the exemption and demonstrates particular
178 extenuating circumstances judged by the value adjustment board
179 to warrant granting the exemption, the value adjustment board
180 may grant the exemption for the current year.

181 Section 6. This act shall take effect upon becoming a law,
182 and first applies to ad valorem tax rolls for 2011.