

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; authorizing certain persons to  
22      apply to the property appraiser to receive an exemption on  
23      behalf of a servicemember; requiring that a property  
24      appraiser consider applications for an exemption within a  
25      certain time; providing a definition; amending s. 194.011,  
26      F.S.; requiring a person appealing the denial of a  
27      deployed service member exemption to the value adjustment  
28      board to file the appeal within a certain time; amending

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s. 196.011, F.S.; providing requirements for the forms used for claims for the exemption for deployed 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, 2001;

(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

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57 operations.

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

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

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

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

71 (d) The date each military operation terminated, unless  
72 the operation is ongoing.

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

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

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85 appraiser. The form must require a servicemember to include or  
86 attach proof of a qualifying deployment, the dates of that  
87 deployment, and other information necessary to verify  
88 eligibility for and the amount of the exemption.

89 (b) An application may be filed on behalf of an eligible  
90 servicemember by his or her spouse if the homestead property to  
91 which the exemption applies is held by the entireties or jointly  
92 with the right of survivorship, by a person who has been  
93 designated by the servicemember to take actions on his or her  
94 behalf pursuant to chapter 709, or by the personal  
95 representative of the servicemember's estate.

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

110 (7) As used in this section, the term "servicemember"  
111 means a member or former member of any branch of the United  
112 States military or military reserves, the United States Coast

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113 Guard or its reserves, or the Florida National Guard.

114 Section 2. Paragraph (d) of subsection (3) of section  
115 194.011, Florida Statutes, is amended to read:

116 194.011 Assessment notice; objections to assessments.—

117 (3) A petition to the value adjustment board must be in  
118 substantially the form prescribed by the department.  
119 Notwithstanding s. 195.022, a county officer may not refuse to  
120 accept a form provided by the department for this purpose if the  
121 taxpayer chooses to use it. A petition to the value adjustment  
122 board shall describe the property by parcel number and shall be  
123 filed as follows:

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

136 Section 3. Paragraph (b) of subsection (1) of section  
137 196.011, Florida Statutes, is amended to read:

138 196.011 Annual application required for exemption.—

139 (1)

140 (b) The form to apply for an exemption under s. 196.031,

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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(5), 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 mailing by the property appraiser of the notices required under s. 194.011(1), Florida Statutes. Upon receipt of sufficient

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evidence, as determined by the property appraiser, demonstrating  
the applicant was unable to apply for the exemption in a timely  
manner or otherwise demonstrating extenuating circumstances  
judged by the property appraiser to warrant granting the  
exemption, the property appraiser may grant the exemption. If  
the applicant fails to produce sufficient evidence demonstrating  
the applicant was unable to apply for the exemption in a timely  
manner or otherwise demonstrating extenuating circumstances as  
judged by the property appraiser, the applicant may file,  
pursuant to s. 194.011(3), Florida Statutes, a petition with the  
value adjustment board requesting that the exemption be granted.  
Such petition must be filed during the taxable year on or before  
the 25th day following the mailing of the notice by the property  
appraiser as provided in s. 194.011(1), Florida Statutes.  
Notwithstanding the provisions of s. 194.013, Florida Statutes,  
the applicant must pay a nonrefundable fee of \$15 upon filing  
the petition. Upon reviewing the petition, if the applicant is  
qualified to receive the exemption and demonstrates particular  
extenuating circumstances judged by the value adjustment board  
to warrant granting the exemption, the value adjustment board  
may grant the exemption for the current year.

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