

HB 1141

2011

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

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.

38 |

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

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

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

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

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

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

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

108 (e) The date each military operation commenced;

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

111 (g) Any other relevant information.

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

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

116 Section 2. Paragraph (d) of subsection (3) of section  
 117 194.011, Florida Statutes, is amended to read:

118 194.011 Assessment notice; objections to assessments.—

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

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

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

138 Section 3. Paragraph (b) of subsection (1) of section  
 139 196.011, Florida Statutes, is amended to read:

140 196.011 Annual application required for exemption.—

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141 (1)

142 (b) The form to apply for an exemption under s. 196.031,  
143 s. 196.081, s. 196.091, s. 196.101, s. 196.173, or s. 196.202  
144 must include a space for the applicant to list the social  
145 security number of the applicant and of the applicant's spouse,  
146 if any. If an applicant files a timely and otherwise complete  
147 application, and omits the required social security numbers, the  
148 application is incomplete. In that event, the property appraiser  
149 shall contact the applicant, who may refile a complete  
150 application by April 1. Failure to file a complete application  
151 by that date constitutes a waiver of the exemption privilege for  
152 that year, except as provided in subsection (7) or subsection  
153 (8).

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

161 Section 5. Notwithstanding the application deadline in s.  
162 196.173(4), Florida Statutes, the deadline for an eligible  
163 servicemember to file a claim for an additional ad valorem tax  
164 exemption for a qualifying deployment during the 2010 calendar  
165 year is June 1, 2011. Any applicant who seeks to claim the  
166 additional exemption and who fails to file an application by  
167 June 1 must file an application for the exemption with the  
168 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.