

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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29 | servicemembers; authorizing the Department of Revenue to  
 30 | adopt emergency rules; providing for application of the  
 31 | act to qualifying deployments in the 2010 calendar year;  
 32 | providing for the act to apply to tax rolls beginning in  
 33 | 2011; providing an effective date.

34 |

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

36 |

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

39 | 196.173 Exemption for deployed servicemembers.-

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

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

47 | (a) Operation Enduring Freedom, which began on October 7,  
 48 | 2010;

49 | (b) Operation Iraqi Freedom, which began on March 19,  
 50 | 2003, and ended on August 31, 2010; or

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

52 |

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

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

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

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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113 board shall describe the property by parcel number and shall be  
 114 filed as follows:

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

127 Section 3. Paragraph (b) of subsection (1) of section  
 128 196.011, Florida Statutes, is amended to read:

129 196.011 Annual application required for exemption.—

130 (1)

131 (b) The form to apply for an exemption under s. 196.031,  
 132 s. 196.081, s. 196.091, s. 196.101, s. 196.173, or s. 196.202  
 133 must include a space for the applicant to list the social  
 134 security number of the applicant and of the applicant's spouse,  
 135 if any. If an applicant files a timely and otherwise complete  
 136 application, and omits the required social security numbers, the  
 137 application is incomplete. In that event, the property appraiser  
 138 shall contact the applicant, who may refile a complete  
 139 application by April 1. Failure to file a complete application  
 140 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.