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CS/CS/HB 1141

2011 Legislature

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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CODING: Words ~~stricken~~ are deletions; words underlined are additions.

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29 s. 196.011, F.S.; providing requirements for the forms
30 used for claims for the exemption for deployed
31 servicemembers; authorizing the Department of Revenue to
32 adopt emergency rules; providing for application of the
33 act to qualifying deployments in the 2010 calendar year;
34 providing for the act to apply to tax rolls beginning in
35 2011; providing an effective date.
36

37 Be It Enacted by the Legislature of the State of Florida:
38

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

41 196.173 Exemption for deployed servicemembers.-

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

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

49 (a) Operation Enduring Freedom, which began on October 7,
50 2001;

51 (b) Operation Iraqi Freedom, which began on March 19,
52 2003, and ended on August 31, 2010; or

53 (c) Operation New Dawn, which began on September 1, 2010.
54

55 The Department of Revenue shall notify all property appraisers
56 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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141 s. 196.081, s. 196.091, s. 196.101, s. 196.173, or s. 196.202
142 must include a space for the applicant to list the social
143 security number of the applicant and of the applicant's spouse,
144 if any. If an applicant files a timely and otherwise complete
145 application, and omits the required social security numbers, the
146 application is incomplete. In that event, the property appraiser
147 shall contact the applicant, who may refile a complete
148 application by April 1. Failure to file a complete application
149 by that date constitutes a waiver of the exemption privilege for
150 that year, except as provided in subsection (7) or subsection
151 (8).

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

159 Section 5. Notwithstanding the application deadline in s.
160 196.173(5), Florida Statutes, the deadline for an eligible
161 servicemember to file a claim for an additional ad valorem tax
162 exemption for a qualifying deployment during the 2010 calendar
163 year is June 1, 2011. Any applicant who seeks to claim the
164 additional exemption and who fails to file an application by
165 June 1 must file an application for the exemption with the
166 property appraiser on or before the 25th day following the
167 mailing by the property appraiser of the notices required under
168 s. 194.011(1), Florida Statutes. Upon receipt of sufficient

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

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