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Proposed Committee Substitute by the Committee on Budget

A bill to be entitled

An act relating to an ad valorem tax exemption for deployed servicemembers; creating s. 196.173, F.S.; providing for certain servicemembers who receive a homestead exemption and who are deployed in certain military operations to receive an additional ad valorem tax exemption; designating qualifying military operations; requiring the Department of Revenue to notify property appraisers and tax collectors of the designated military operations; requiring the Department of Military Affairs to submit a report annually of military operations to the President of the Senate, the Speaker of the House of Representatives, and the tax committees of each house of the Legislature; specifying the calculation to be used in determining the exemption amount; requiring that a servicemember apply to the property appraiser to receive the exemption in the year following the year of a qualifying deployment; providing for the application forms to be prescribed by the Department of Revenue and furnished to an applicant by the property appraiser; requiring that a property appraiser consider applications for an exemption within a certain time; providing a definition; amending s. 194.011, F.S.; requiring a person appealing the denial of a deployed service member exemption to the value adjustment board to file the appeal within a certain time; amending s. 196.011,



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29 F.S.; providing requirements for the forms used for
30 claims for the exemption for deployed servicemembers;
31 authorizing the Department of Revenue to adopt
32 emergency rules; providing for application of the act
33 to qualifying deployments in the 2010 calendar year;
34 providing for the act to apply to tax rolls beginning
35 in 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 to
40 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, 2003,
52 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
57 operations.



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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 the
72 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
85 appraiser. The form must require a servicemember to include or
86 attach proof of a qualifying deployment, the dates of that



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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" means
111 a member or former member of any branch of the United States
112 military or military reserves, the United States Coast Guard or
113 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:



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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, s.
141 196.081, s. 196.091, s. 196.101, s. 196.173, or s. 196.202 must
142 include a space for the applicant to list the social security
143 number of the applicant and of the applicant's spouse, if any.
144 If an applicant files a timely and otherwise complete



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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 all
153 conditions are deemed met, to adopt emergency rules pursuant to
154 ss. 120.536(1) and 120.54, Florida Statutes, to administer the
155 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
169 evidence, as determined by the property appraiser, demonstrating
170 that the applicant was unable to apply for the exemption in a
171 timely manner or otherwise demonstrating extenuating
172 circumstances judged by the property appraiser to warrant
173 granting the exemption, the property appraiser may grant the



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

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