

**By** the Committee on Military Affairs, Space, and Domestic Security; and Senator Simmons

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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  
11          year following the year of a qualifying deployment;  
12          providing for the application forms to be prescribed  
13          by the Department of Revenue and furnished to an  
14          applicant by the property appraiser; requiring that a  
15          property appraiser consider applications for an  
16          exemption within a certain time; requiring the  
17          Secretary of the Senate and the Clerk of the House of  
18          Representatives to transmit a copy of a concurrent  
19          resolution designating qualifying military operations  
20          to the Department of Revenue; requiring the Department  
21          of Revenue to notify property appraisers and tax  
22          collectors of the designated military operations;  
23          requiring the Department of Military Affairs to submit  
24          a report annually of military operations to the  
25          President of the Senate, the Speaker of the House of  
26          Representatives, and the tax committees of each house  
27          of the Legislature; providing a definition;  
28          authorizing the Department of Revenue to adopt  
29          emergency rules; amending s. 194.011, F.S.; requiring

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30 a person appealing the denial of a deployed service  
31 member exemption to the value adjustment board to file  
32 the appeal within a certain time; amending s. 196.011,  
33 F.S.; providing requirements for the forms used for  
34 claims for the exemption for deployed servicemembers;  
35 authorizing the Department of Revenue to adopt  
36 emergency rules; providing for application of the act  
37 to qualifying deployments in the 2010 calendar year;  
38 providing for the act to apply to tax rolls beginning  
39 in 2011; providing an effective date.

40  
41 Be It Enacted by the Legislature of the State of Florida:

42  
43 Section 1. Section 196.173, Florida Statutes, is created to  
44 read:

45 196.173 Exemption for deployed servicemembers.—

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

49 (2) The exemption is available to servicemembers who were  
50 deployed during the preceding calendar year on active duty  
51 outside the continental United States, Alaska, or Hawaii in  
52 support of military operations designated by the Legislature in  
53 a concurrent resolution.

54 (3) The amount of the exemption is equal to the taxable  
55 value of the homestead of the servicemember on January 1 of the  
56 year in which the exemption is sought multiplied by the number  
57 of days that the servicemember was on a qualifying deployment in  
58 the preceding calendar year and divided by the number of days in

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59 that year.

60 (4) (a) An eligible servicemember who seeks to claim the  
61 additional tax exemption as provided in this section must file  
62 an application for exemption with the property appraiser on or  
63 before March 1 of the year following the year of the qualifying  
64 deployment. The application for the exemption must be made on a  
65 form prescribed by the department and furnished by the property  
66 appraiser. The form must require a servicemember to include or  
67 attach proof of a qualifying deployment, the dates of that  
68 deployment, and other information necessary to verify  
69 eligibility for and the amount of the exemption.

70 (b) An application may be filed on behalf of an eligible  
71 servicemember by his or her spouse if the homestead property to  
72 which the exemption applies is held by the entireties or jointly  
73 with the right of survivorship, or by a person who has been  
74 designated by the servicemember to take actions on his or her  
75 behalf pursuant to chapter 709.

76 (5) The property appraiser shall consider each application  
77 for a deployed servicemember exemption within 30 days after  
78 receipt or within 30 days after receiving notice of the  
79 designation of qualifying deployments by the Legislature,  
80 whichever is later. A property appraiser who finds that the  
81 taxpayer is entitled to the exemption shall approve the  
82 application and file the application in the permanent records. A  
83 property appraiser who finds that the taxpayer is not entitled  
84 to the exemption shall send a notice of disapproval no later  
85 than July 1, citing the reason for disapproval. The original  
86 notice of disapproval shall be sent to the taxpayer and shall  
87 advise the taxpayer of the right to appeal the decision to the

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88 value adjustment board and shall inform the taxpayer of the  
89 procedure for filing such an appeal.

90 (6) The Secretary of the Senate and the Clerk of the House  
91 of Representatives shall immediately transmit to the department  
92 a copy of any concurrent resolution in which the Legislature  
93 designates a military operation that may qualify a servicemember  
94 for the ad valorem tax exemption under this section. Upon  
95 receipt of the concurrent resolution, the department shall  
96 notify all property appraisers and tax collectors in this state  
97 of the designated military operations.

98 (7) By January 15 of each year, the Department of Military  
99 Affairs shall submit to the President of the Senate, the Speaker  
100 of the House of Representatives, and the tax committees of each  
101 house of the Legislature a report of all known and unclassified  
102 military operations outside the continental United States,  
103 Alaska, or Hawaii for which servicemembers based in the  
104 continental United States have been deployed during the previous  
105 calendar year. The report must include to the extent possible:

106 (a) The official and common names of the military  
107 operations;

108 (b) The general location and purpose of each military  
109 operation;

110 (c) The number of servicemembers deployed to each military  
111 operation;

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

116 (e) The date each military operation commenced;

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

119 (g) Any other relevant information.

120 (8) As used in this section, the term "servicemember" means  
121 a member or former member of any branch of the United States  
122 military or military reserves, the United States Coast Guard or  
123 its reserves, or the Florida National Guard.

124 Section 2. Paragraph (d) of subsection (3) of section  
125 194.011, Florida Statutes, is amended to read:

126 194.011 Assessment notice; objections to assessments.—

127 (3) A petition to the value adjustment board must be in  
128 substantially the form prescribed by the department.  
129 Notwithstanding s. 195.022, a county officer may not refuse to  
130 accept a form provided by the department for this purpose if the  
131 taxpayer chooses to use it. A petition to the value adjustment  
132 board shall describe the property by parcel number and shall be  
133 filed as follows:

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

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146 Section 3. Paragraph (b) of subsection (1) of section  
147 196.011, Florida Statutes, is amended to read:

148 196.011 Annual application required for exemption.—

149 (1)

150 (b) The form to apply for an exemption under s. 196.031, s.  
151 196.081, s. 196.091, s. 196.101, s. 196.173, or s. 196.202 must  
152 include a space for the applicant to list the social security  
153 number of the applicant and of the applicant's spouse, if any.  
154 If an applicant files a timely and otherwise complete  
155 application, and omits the required social security numbers, the  
156 application is incomplete. In that event, the property appraiser  
157 shall contact the applicant, who may refile a complete  
158 application by April 1. Failure to file a complete application  
159 by that date constitutes a waiver of the exemption privilege for  
160 that year, except as provided in subsection (7) or subsection  
161 (8).

162 Section 4. The Department of Revenue is authorized and all  
163 conditions are deemed met, to adopt emergency rules pursuant to  
164 ss. 120.536(1) and 120.54, Florida Statutes, to administer the  
165 provisions of this act. The emergency rules shall remain in  
166 effect for 6 months after the rules are adopted and the rules  
167 may be renewed during the pendency of procedures to adopt  
168 permanent rules addressing the subject of the emergency rules.

169 Section 5. Notwithstanding the application deadline in s.  
170 196.173(4), Florida Statutes, the deadline for an eligible  
171 servicemember to file a claim for an additional ad valorem tax  
172 exemption for a qualifying deployment during the 2010 calendar  
173 year is June 1, 2011. Any applicant who seeks to claim the  
174 additional exemption and who fails to file an application by

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

200 Section 6. Notwithstanding the deadline in s. 196.173(7),  
201 Florida Statutes, for the Department of Military Affairs to  
202 submit a report of military operations, the department shall  
203 submit the report of military operations for the 2010 calendar

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204 year within 15 days after this act becomes a law.

205       Section 7. This act shall take effect upon becoming a law,  
206 and first applies to ad valorem tax rolls for 2011.