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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/02/2012	.	
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	.	

The Committee on Budget (Norman) recommended the following:

Senate Amendment (with title amendment)

Between lines 642 and 643
insert:

Section 22. Subsection (2) of section 196.173, Florida
Statutes, is amended to read:

196.173 Exemption for deployed servicemembers.—

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

(a) Operation Noble Eagle, which began on September 15,
2001;



688732

14 (b)~~(a)~~ Operation Enduring Freedom, which began on October
15 7, 2001;

16 (c)~~(b)~~ Operation Iraqi Freedom, which began on March 19,
17 2003, and ended on August 31, 2010; ~~or~~

18 (d)~~(c)~~ Operation New Dawn, which began on September 1,
19 2010, and ended on December 15, 2011; or

20 (e) Operation Odyssey Dawn, which began on March 19, 2011,
21 and ended on October 31, 2011.

22
23 The Department of Revenue shall notify all property appraisers
24 and tax collectors in this state of the designated military
25 operations.

26
27
28 Between lines 880 and 881
29 insert:

30 Section 27. Notwithstanding the application deadline in s.
31 196.173(5), Florida Statutes, the deadline for an eligible
32 servicemember to file a claim for an additional ad valorem tax
33 exemption for a qualifying deployment during the 2011 calendar
34 year is June 1, 2012. Any applicant who seeks to claim the
35 additional exemption and who fails to file an application by
36 June 1 must file an application for the exemption with the
37 property appraiser on or before the 25th day after the mailing
38 by the property appraiser of the notices required under s.
39 194.011(1), Florida Statutes. Upon receipt of sufficient
40 evidence, as determined by the property appraiser, which
41 demonstrates that the applicant was unable to apply for the
42 exemption in a timely manner or otherwise demonstrating



688732

43 extenuating circumstances judged by the property appraiser to
44 warrant granting the exemption, the property appraiser may grant
45 the exemption. If the applicant fails to produce sufficient
46 evidence demonstrating that the applicant was unable to apply
47 for the exemption in a timely manner or otherwise demonstrating
48 extenuating circumstances as judged by the property appraiser,
49 the applicant may file, pursuant to s. 194.011(3), Florida
50 Statutes, a petition with the value adjustment board which
51 requests that the exemption be granted. Such petition must be
52 filed during the taxable year on or before the 25th day after
53 the mailing of the notice by the property appraiser as provided
54 in s. 194.011(1), Florida Statutes. Notwithstanding s. 194.013,
55 Florida Statutes, the applicant is not required to pay a filing
56 fee for such petition. Upon reviewing the petition, if the
57 applicant is qualified to receive the exemption and demonstrates
58 particular extenuating circumstances as judged by the value
59 adjustment board to warrant granting the exemption, the value
60 adjustment board may grant the exemption for the current year.

61 Section 28. Sections 22 and 27 of this act shall take
62 effect upon this act becoming a law and shall first apply to ad
63 valorem tax rolls for 2012.

64
65 ===== T I T L E A M E N D M E N T =====

66 And the title is amended as follows:

67 Delete lines 100 - 121

68 and insert:

69 appraisers; amending s. 196.173, F.S.; authorizing
70 servicemembers who receive a homestead exemption and
71 who are deployed in certain military operations to



688732

72 receive an additional ad valorem tax exemption;
73 amending s. 196.202, F.S.; authorizing an applicant
74 for an ad valorem exemption for widows, widowers,
75 blind persons, or persons who are totally and
76 permanently disabled to apply for the exemption before
77 receiving certain documentation from the Federal
78 Government; requiring refunds of excess taxes paid
79 under certain circumstances; amending s. 196.24, F.S.;
80 authorizing an applicant for an ad valorem tax
81 exemption for disabled ex-servicemembers or a
82 surviving spouse to apply for the exemption before
83 receiving certain documentation from the Federal
84 Government; requiring refunds of excess taxes paid
85 under certain circumstances; amending s. 200.065,
86 F.S.; deleting obsolete provisions; revising
87 provisions relating to the calculation of the rolled-
88 back rate; correcting cross-references to certain
89 additional taxes; amending ss. 218.12 and 218.125,
90 F.S.; deleting obsolete provisions; providing for the
91 reversion of funds appropriated to offset reductions
92 in ad valorem tax revenue to a fiscally constrained
93 county if the county fails to apply for a distribution
94 of funds; providing a deadline for claiming tax
95 exemptions for qualifying military deployments during
96 the 2011 calendar year; providing procedures and
97 requirements for filing applications and petitions to
98 receive the tax exemption after the deadline;
99 providing applicability; providing effective dates.