

HB 7113

2012

1 A bill to be entitled
 2 An act relating to the additional ad valorem tax
 3 exemption for deployed servicemembers; amending s.
 4 196.173, F.S.; authorizing servicemembers who receive
 5 a homestead exemption and who are deployed in certain
 6 military operations to receive an additional ad
 7 valorem tax exemption; providing a deadline for
 8 claiming tax exemptions for qualifying deployments
 9 during the 2011 calendar year; providing procedures
 10 and requirements for filing applications and petitions
 11 to receive the tax exemption after expiration of the
 12 deadline; providing application; providing an
 13 effective date.

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 15 Be It Enacted by the Legislature of the State of Florida:

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 17 Section 1. Subsection (2) of section 196.173, Florida
 18 Statutes, is amended to read:

19 196.173 Exemption for deployed servicemembers.—

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

24 (a) Operation Noble Eagle, which began on September 15,
 25 2001;

26 (b) ~~(a)~~ Operation Enduring Freedom, which began on October
 27 7, 2001;

28 (c) ~~(b)~~ Operation Iraqi Freedom, which began on March 19,

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29 2003, and ended on August 31, 2010; ~~or~~

30 ~~(d)~~ Operation New Dawn, which began on September 1,
 31 2010, and ended on December 15, 2011; or

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

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 35 The Department of Revenue shall notify all property appraisers
 36 and tax collectors in this state of the designated military
 37 operations.

38 Section 2. Notwithstanding the application deadline in s.
 39 196.173(5), Florida Statutes, the deadline for an eligible
 40 servicemember to file a claim for an additional ad valorem tax
 41 exemption for a qualifying deployment during the 2011 calendar
 42 year is June 1, 2012. Any applicant who seeks to claim the
 43 additional exemption and who fails to file an application by
 44 June 1 must file an application for the exemption with the
 45 property appraiser on or before the 25th day following the
 46 mailing by the property appraiser of the notices required under
 47 s. 194.011(1), Florida Statutes. Upon receipt of sufficient
 48 evidence, as determined by the property appraiser, demonstrating
 49 the applicant was unable to apply for the exemption in a timely
 50 manner or otherwise demonstrating extenuating circumstances
 51 judged by the property appraiser to warrant granting the
 52 exemption, the property appraiser may grant the exemption. If
 53 the applicant fails to produce sufficient evidence demonstrating
 54 the applicant was unable to apply for the exemption in a timely
 55 manner or otherwise demonstrating extenuating circumstances as
 56 judged by the property appraiser, the applicant may file,

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57 pursuant to s. 194.011(3), Florida Statutes, a petition with the
58 value adjustment board requesting that the exemption be granted.
59 Such petition must be filed during the taxable year on or before
60 the 25th day following the mailing of the notice by the property
61 appraiser as provided in s. 194.011(1), Florida Statutes.
62 Notwithstanding s. 194.013, Florida Statutes, the applicant is
63 not required to pay a filing fee for such a petition. Upon
64 reviewing the petition, if the applicant is qualified to receive
65 the exemption and demonstrates particular extenuating
66 circumstances judged by the value adjustment board to warrant
67 granting the exemption, the value adjustment board may grant the
68 exemption for the current year.

69 Section 3. This act shall take effect upon becoming a law
70 and first applies to ad valorem tax rolls for 2012.