

CHAPTER 2011-93

Committee Substitute for Committee Substitute for House Bill No. 1141

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 military operations to receive the additional ad valorem tax exemption; 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; authorizing certain persons to apply to the property appraiser to receive an exemption on behalf of a servicemember; 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, F.S.; providing requirements for the forms used for claims for the exemption for deployed servicemembers; authorizing the Department of Revenue to adopt emergency rules; providing for application of the act to qualifying deployments in the 2010 calendar year; providing for the act to apply to tax rolls beginning in 2011; providing an effective date.

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

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

196.173 Exemption for deployed servicemembers.—

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

(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 Enduring Freedom, which began on October 7, 2001;

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

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

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

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

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

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

(c) The date each military operation commenced; and

(d) The date each military operation terminated, unless the operation is ongoing.

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

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

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

(6) The property appraiser shall consider each application for a deployed servicemember exemption within 30 days after receipt or within 30 days after receiving notice of the designation of qualifying deployments by the

Legislature, whichever is later. A property appraiser who finds that the taxpayer is entitled to the exemption shall approve the application and file the application in the permanent records. A property appraiser who finds that the taxpayer is not entitled to the exemption shall send a notice of disapproval no later than July 1, citing the reason for disapproval. The original notice of disapproval shall be sent to the taxpayer and shall advise the taxpayer of the right to appeal the decision to the value adjustment board and shall inform the taxpayer of the procedure for filing such an appeal.

(7) As used in this section, the term “servicemember” means a member or former member of any branch of the United States military or military reserves, the United States Coast Guard or its reserves, or the Florida National Guard.

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

194.011 Assessment notice; objections to assessments.—

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

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

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

196.011 Annual application required for exemption.—

(1)

(b) The form to apply for an exemption under s. 196.031, s. 196.081, s. 196.091, s. 196.101, s. 196.173, or s. 196.202 must include a space for the applicant to list the social security number of the applicant and of the applicant’s spouse, if any. If an applicant files a timely and otherwise complete application, and omits the required social security numbers, the application is incomplete. In that event, the property appraiser shall contact the applicant, who may refile a complete application by April 1. Failure to file

a complete application by that date constitutes a waiver of the exemption privilege for that year, except as provided in subsection (7) or subsection (8).

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

Section 5. Notwithstanding the application deadline in s. 196.173(5), Florida Statutes, the deadline for an eligible servicemember to file a claim for an additional ad valorem tax exemption for a qualifying deployment during the 2010 calendar year is June 1, 2011. Any applicant who seeks to claim the additional exemption and who fails to file an application by June 1 must file an application for the exemption with the property appraiser on or before the 25th day following the mailing by the property appraiser of the notices required under s. 194.011(1), Florida Statutes. Upon receipt of sufficient evidence, as determined by the property appraiser, demonstrating the applicant was unable to apply for the exemption in a timely manner or otherwise demonstrating extenuating circumstances judged by the property appraiser to warrant granting the exemption, the property appraiser may grant the exemption. If the applicant fails to produce sufficient evidence demonstrating the applicant was unable to apply for the exemption in a timely manner or otherwise demonstrating extenuating circumstances as judged by the property appraiser, the applicant may file, pursuant to s. 194.011(3), Florida Statutes, a petition with the value adjustment board requesting that the exemption be granted. Such petition must be filed during the taxable year on or before the 25th day following the mailing of the notice by the property appraiser as provided in s. 194.011(1), Florida Statutes. Notwithstanding the provisions of s. 194.013, Florida Statutes, the applicant must pay a nonrefundable fee of \$15 upon filing the petition. Upon reviewing the petition, if the applicant is qualified to receive the exemption and demonstrates particular extenuating circumstances judged by the value adjustment board to warrant granting the exemption, the value adjustment board may grant the exemption for the current year.

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

Approved by the Governor May 31, 2011.

Filed in Office Secretary of State May 31, 2011.