

**TRANSMITTAL MEMORANDUM
DEPARTMENT OF REVENUE RULES**

PURPOSE: This transmittal memorandum contains instructions for filing for a deployed servicemember exemption per s. 196.173, F.S., Exemption for Deployed Servicemembers.

CONTENTS: Renewed Property Tax Emergency Rule to implement provisions in Chapter 2011-93 (House Bill 1141), Laws of Florida.

RULE NUMBER:

12DER11-18

RULE TITLE:

Exemption for Deployed Servicemembers.

INSTRUCTIONS: Chapter 2011-93 (House Bill 1141), Laws of Florida, authorized the Department of Revenue to adopt emergency rules that could remain in effect for 6 months and that could be renewed. The purpose of this emergency rule is to provide a procedure and form for property appraisers to implement the exemption from provisions of Chapter 2011-93, Laws of Florida, (House Bill 1141). The application, Form DR-501M, Deployed Military Exemption Application, is for service members who have been deployed in designated operations as outlined in s. 196.173, Florida Statutes, Exemption for Deployed Servicemembers. This form was previously adopted in emergency rule 12DER11-12, effective June 1, 2011.

FORM AFFECTED:

DR-501M

Deployed Military Exemption Application (R. 11/11)

EFFECTIVE NOVEMBER 29, 2011

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
EMERGENCY RULE 12DER11-18

12DER11-18 Exemption for Deployed Servicemembers

(1) This rule applies to the exemption provided in Section 196.172, F.S., for servicemembers who receive a homestead exemption and who were deployed during the previous tax year. For the purposes of this rule the following definitions shall apply:

(a) “Servicemember” means a member or former member of

1. Any branch of the United States military or military reserves,
2. The United States Coast Guard or its reserves, or
3. The Florida National Guard.

(b) “Deployed” means:

1. On active duty,
2. Outside of the continental United States, Alaska or Hawaii, and
3. In support of a designated operation.

(c) “Designated Operation” means an operation designated by the Florida Legislature. The Department shall annually provide all Property Appraisers with a list of operations which have been designated.

(2)(a) Application for this exemption must be made by March 1 of the year following the qualifying deployment. If the servicemember fails to make a timely application for this

exemption the property appraiser may grant the exemption on a late application if they believe circumstances warrant that it be granted. The servicemember may also petition the value adjustment board to accept the late application no later than 25 days after the mailing of the notice provided under Section 194.011(1), F.S.

(b)Application for this exemption shall be made on Form DR-501M, Deployed Military Exemption Application (R. 11/11), which the Department of Revenue adopts and incorporates in this rule by reference. Copies of this form are available, without cost, by downloading the selected form from the Department’s Internet site at <http://dor.myflorida.com/dor/forms/2011/dr501m.pdf>. Persons with hearing or speech impairments may call the Department’s TDD at (800)367-8331.

(c) In addition to the application, the servicemember must submit to the property appraiser deployment orders or other proof of the qualifying deployments which includes the dates of that deployment and other information necessary to verify eligibility for this exemption. If the servicemember fails to include this documentation with the application, the property appraiser may request the needed documentation from the servicemember before denying the exemption.

(d)Application for this exemption may be made by:

1. The servicemember,
2. The servicemember’s spouse, if the homestead is held by the entireties or jointly with right of survivorship,
3. A person holding a power of attorney or other authorization under Chapter 709, F.S., or
4. The personal representative of the servicemember’s estate.

(3) After receiving an application for this exemption the property appraiser shall consider the application within 30 days of its receipt or within 30 days of the notice of qualifying

deployments, whichever is later. If the application is denied in whole or in part, the property appraiser shall send a notice of disapproval to the taxpayer no later than July 1, citing the reason for the disapproval. The notice of disapproval shall also advise the taxpayer of the right to appeal the decision to the value adjustment board.

(4) This exemption shall apply only to the portion of the property which is the homestead of the deployed servicemember or servicemembers.

(5) The percentage exempt under this exemption shall be calculated as the number of days the servicemember was deployed during the previous calendar year divided by the number of days in that year multiplied by 100.

(6) If the homestead property is owned by joint tenants with a right of survivorship or tenants by the entirety, the property may be granted multiple exemptions for deployed servicemembers. The following provisions shall apply in the event that multiple servicemembers are applying for the exemption on the same homestead property.

(a) Each servicemember shall make a separate application to the property appraiser listing the dates of their deployment.

(b) The property appraiser shall separately calculate the exemption percentage for each servicemember.

(c) The property appraiser shall then add the percentages exempt which were determined for each of the servicemembers who are joint tenants with rights of survivorship or tenants by the entirety before applying that percentage to the taxable value. In no event shall the percentage exempt exceed 100%.

(7) When calculating exemptions and taxes due, the property appraiser shall first apply the exemptions listed in Section 196.031(7), F.S., in the order specified, to produce school and

county taxable values. The percentage exempt calculated under this exemption shall then be applied to both taxable values producing final taxable values. The taxes due shall then be calculated and the percentage discount for disabled veterans under Section 196.082, F.S., should then be applied.

(8) If the property is owned by either tenants in common or joint tenants without right of survivorship, the percentage discount allowed under this rule shall only apply to the taxable value of the qualifying servicemember's interest in the property.

(9) The following special provisions shall apply to the 2011 tax year.

(a) The application deadline for 2011 is June 1, 2011. If the servicemember fails to make a timely application for this exemption the property appraiser may grant the exemption on a late application if they believe circumstances warrant that it be granted. The servicemember may also petition the value adjustment board to accept the late application no later than 25 days after the mailing of the notice provided under Section 194.011(1), F.S.

(b) The "Designated Operations" are:

1. Operation Enduring Freedom, which began on October 7, 2001,
2. Operation Iraqi Freedom, which began on March 19, 2003, and ended on August 31, 2010, and
3. Operation New Dawn, which began on September 1, 2010.

(10) This rule renews and replaces emergency rule 12DER11-12, which was effective June 1, 2011 and this rule will remain in effect during the pendency of procedures to adopt rules addressing the subject matter of this emergency rule.

Rulemaking Authority Section 4 of Chapter 2011-93 (House Bill 1141), L.O.F. Law Implemented

Sections 1, 2, 3, 5 and 6 of Ch. 2011-93 (House Bill 1141), L.O.F., 196.011 196.031 F S History-
New 11-29-2011.