

To: Value Adjustment Board Attorneys, Clerks and Administrators
Property Appraisers, Tax Collectors, Clerks of the Court, Boards of
County Commissioners, Taxing Authorities, and Interested Parties
From: Property Tax Oversight Program
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**FLORIDA DEPARTMENT OF REVENUE
PROPERTY TAX INFORMATIONAL BULLETIN**

**Value Adjustment Board Proceedings; VAB Filing Fee not Required for
Petitions for Exemption for Deployed Servicemembers**

This is an addition to bulletin 20-02 relating to the exemption for deployed servicemembers that describes the changes the 2020 Florida Legislature made to the designated military operations and extended the application deadline to June 1 effective for 2020. Bulletin 20-02 is available on the Department's website at <https://revenue.floridarevenue.com/Pages/Browse.aspx#3-18-26>.

The 2020 Legislature enacted Chapter 2020-10, Section 9, Laws of Florida, effective upon becoming a law April 8, 2020 and applicable to the 2020 tax rolls. This new law provided that a value adjustment board petition filing fee is not required, and provided additional deadlines and procedures for approval of late filed applications for the exemption, as follows. All text is new:

Section 9. Application deadline for additional ad valorem tax exemption for specified deployments.—

(1) Notwithstanding the filing deadlines contained in s. 196.173(6), Florida Statutes, the deadline for an applicant to file an application with the property appraiser for an additional ad valorem tax exemption under s. 196.173, Florida Statutes, for the 2020 tax roll is June 1, 2020.

(2) If an application is not timely filed under subsection (1), a property appraiser may grant the exemption if:

(a) The applicant files an application for the exemption on or before the 25th day after the property appraiser mails the notice required under s. 194.011(1), Florida Statutes;

(b) The applicant is qualified for the exemption; and

(c) The applicant produces sufficient evidence, as determined by the property appraiser, which demonstrates that the applicant was unable to apply for the exemption in a timely manner or otherwise demonstrates extenuating circumstances that warrant granting the exemption.

(3) If the property appraiser denies an application under subsection (2), the applicant may file, pursuant to s. 194.011(3), Florida Statutes, a petition with the value adjustment board which requests that the exemption be granted. Such petition must be filed on or before the 25th day after the property appraiser mails the notice required under s. 194.011(1), Florida Statutes. **Notwithstanding s. 194.013, Florida Statutes, the eligible servicemember is not required to pay a filing fee for such petition.** Upon reviewing the petition, the value adjustment board may grant the exemption if the applicant is

qualified for the exemption and demonstrates extenuating circumstances, as determined by the board, which warrant granting the exemption.

(4) This section shall take effect upon this act becoming a law and applies to the 2020 ad valorem tax roll.

The full text of the law changes is available at <http://laws.flrules.org/2020/10>.

The Department of Revenue has provided this bulletin for your general information. Please distribute to your staff who may be affected by the changes in the law. If you have questions about its contents, please send them to DORPTO@floridarevenue.com.