

By the Committee on Military and Veterans Affairs, Space, and Domestic Security

583-02394-15

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1 A bill to be entitled
2 An act relating to an ad valorem tax exemption for
3 deployed servicemembers; amending s. 196.173, F.S.;
4 expanding the military operations that qualify a
5 servicemember deployed in support of such an operation
6 in the previous calendar year for an additional ad
7 valorem tax exemption; providing an extended deadline
8 and specifying procedures for filing an application
9 for such tax exemption for a qualifying deployment
10 during the 2014 calendar year; providing procedures to
11 appeal a denial by a property appraiser of an
12 application for such tax exemption; providing for
13 retroactive applicability providing an 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 any of the following operations:

24 (a) Operation Joint Guardian, which began on June 12, 1999.

25 (b) Operation Octave Shield, which began in 2000.

26 (c) ~~(a)~~ Operation Noble Eagle, which began on September 15,
27 2001. ~~†~~

28 (d) ~~(b)~~ Operation Enduring Freedom, which began on October
29 7, 2001. ~~†~~

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30 (e)~~(e)~~ Operation Iraqi Freedom, which began on March 19,
31 2003, and ended on August 31, 2010.~~†~~

32 (f) Operation Trans-Sahara Counterterrorism Partnership,
33 which began in June 2005.

34 (g) Operation Nomad Shadow, which began in 2007.

35 (h) Operation U.S. Airstrikes Al Qaeda in Somalia, which
36 began in January 2007.

37 (i) Operation Objective Voice, which began in 2009.

38 (j) Operation Georgia Deployment Program, which began in
39 August 2009.

40 (k) Operation Copper Dune, which began in 2010.

41 (l)~~(d)~~ Operation New Dawn, which began on September 1,
42 2010, and ended on December 15, 2011.~~† or~~

43 (m)~~(e)~~ Operation Odyssey Dawn, which began on March 19,
44 2011, and ended on October 31, 2011.

45 (n) Operation Observant Compass, which began in October
46 2011.

47 (o) Operation Juniper Shield, which began in 2013.

48 (p) Operation Inherent Resolve, which began on August 8,
49 2014.

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

54 Section 2. Application deadline for additional ad valorem
55 tax exemption under s. 196.173, Florida Statutes, for 2014
56 qualifying deployments.-

57 (1) Notwithstanding the application deadline in s.
58 196.173(5), Florida Statutes, the deadline for an applicant to

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59 file an application with the property appraiser for an
60 additional ad valorem tax exemption for a qualifying deployment
61 during the 2014 calendar year is June 1, 2015.

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

64 (a) The applicant files an application for the exemption on
65 or before the 25th day after the mailing by the property
66 appraiser during the 2015 calendar year of the notice required
67 under s. 194.011(1), Florida Statutes;

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

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

74 (3) If the property appraiser denies an application under
75 subsection (2), the applicant may file, pursuant to s.
76 194.011(3), Florida Statutes, a petition with the value
77 adjustment board which requests that the exemption be granted.
78 Such petition must be filed on or before the 25th day after the
79 mailing by the property appraiser during the 2015 calendar year
80 of the notice required under s. 194.011(1), Florida Statutes.

81 Notwithstanding s. 194.013, Florida Statutes, the eligible
82 servicemember is not required to pay a filing fee for such
83 petition. Upon reviewing the petition, the value adjustment
84 board may grant the exemption if the applicant is qualified for
85 the exemption and demonstrates extenuating circumstances, as
86 determined by the board, that warrant granting the exemption.

87 Section 3. This act shall take effect upon becoming a law,

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and first applies to ad valorem tax rolls for 2015.