

**By** the Committees on Finance and Tax; and Military and Veterans Affairs, Space, and Domestic Security

593-03134-15

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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  
14          date.

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

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

20           196.173 Exemption for deployed servicemembers.—

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

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

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

27           ~~(c)~~ (a) Operation Noble Eagle, which began on September 15,  
28           2001. ~~†~~

29           ~~(d)~~ (b) Operation Enduring Freedom, which began on October

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30 7, 2001.~~7~~

31 ~~(c) Operation Iraqi Freedom, which began on March 19, 2003,~~  
32 ~~and ended on August 31, 2010;~~

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

35 (f) Operation Nomad Shadow, which began in 2007.

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

38 (h) Operation Objective Voice, which began in 2009.

39 (i) Operation Georgia Deployment Program, which began in  
40 August 2009.

41 (j) Operation Copper Dune, which began in 2010.

42 ~~(k)(d) Operation New Dawn, which began on September 1,~~  
43 ~~2010, and ended on December 15, 2011.~~7~~ or~~

44 ~~(l)(e) Operation Odyssey Dawn, which began on March 19,~~  
45 ~~2011, and ended on October 31, 2011.~~

46 (m) Operation Observant Compass, which began in October  
47 2011.

48 (n) Operation Juniper Shield, which began in 2013.

49 (o) Operation Inherent Resolve, which began on August 8,  
50 2014.

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

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

58 (1) Notwithstanding the application deadline in s.

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59 196.173(5), Florida Statutes, the deadline for an applicant to  
60 file an application with the property appraiser for an  
61 additional ad valorem tax exemption for a qualifying deployment  
62 during the 2014 calendar year is June 1, 2015.

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

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

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

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

75 (3) If the property appraiser denies an application under  
76 subsection (2), the applicant may file, pursuant to s.  
77 194.011(3), Florida Statutes, a petition with the value  
78 adjustment board which requests that the exemption be granted.  
79 Such petition must be filed on or before the 25th day after the  
80 mailing by the property appraiser during the 2015 calendar year  
81 of the notice required under s. 194.011(1), Florida Statutes.  
82 Notwithstanding s. 194.013, Florida Statutes, the eligible  
83 servicemember is not required to pay a filing fee for such  
84 petition. Upon reviewing the petition, the value adjustment  
85 board may grant the exemption if the applicant is qualified for  
86 the exemption and demonstrates extenuating circumstances, as  
87 determined by the board, that warrant granting the exemption.

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88           Section 3. This act shall take effect upon becoming a law,  
89 and first applies to ad valorem tax rolls for 2015.