

By Senator Gaetz

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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.

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

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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, 2016.

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 2016 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 2016 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 review of 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, which 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.