

By the Committee on Community Affairs; and Senator Gaetz

578-00905A-16

2016160c1

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 and 2015 calendar years; providing
11 procedures to appeal a denial by a property appraiser
12 of an application for such tax exemption; providing
13 refund procedures for servicemembers who were on
14 qualifying deployments for more than 365 days during
15 the 2014 and 2015 calendar years; providing for
16 retroactive applicability; providing an effective
17 date.

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

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21 Section 1. Subsection (2) of section 196.173, Florida
22 Statutes, is amended to read:

23 196.173 Exemption for deployed servicemembers.—

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

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

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

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30 (c)~~(a)~~ Operation Noble Eagle, which began on September 15,
31 2001.~~†~~

32 (d)~~(b)~~ Operation Enduring Freedom, which began on October
33 7, 2001.~~†~~

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

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

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

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

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

42 (i) Operation Georgia Deployment Program, which began in
43 August 2009.

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

45 (k)~~(d)~~ Operation New Dawn, which began on September 1,
46 2010, and ended on December 15, 2011.~~† or~~

47 (l)~~(e)~~ Operation Odyssey Dawn, which began on March 19,
48 2011, and ended on October 31, 2011.

49 (m) Operation Observant Compass, which began in October
50 2011.

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

52 (o) Operation Inherent Resolve, which began on August 8,
53 2014.

54
55 The Department of Revenue shall notify all property appraisers
56 and tax collectors in this state of the designated military
57 operations.

58 Section 2. (1) Notwithstanding provisions in s. 196.173,

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59 Florida Statutes, to the contrary:

60 (a) The deadline for an applicant to file an application
61 with the property appraiser for an additional ad valorem tax
62 exemption under s. 196.173, Florida Statutes, for the 2016 year
63 is June 1, 2016.

64 (b) For purposes of calculating the 2016 exemption for
65 operations added by this act, a servicemember may include the
66 number of days he or she was on qualifying deployments during
67 the 2014 and 2015 calendar years as days he or she was on a
68 qualifying deployment in the preceding calendar year.

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

71 (a) The applicant files an application for the exemption on
72 or before the 25th day after the mailing by the property
73 appraiser during the 2016 calendar year of the notice required
74 under s. 194.011(1), Florida Statutes;

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

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

81 (3) If the property appraiser denies an application under
82 subsection (2), the applicant may file, pursuant to s.
83 194.011(3), Florida Statutes, a petition with the value
84 adjustment board which requests that the exemption be granted.
85 Such petition must be filed on or before the 25th day after the
86 mailing by the property appraiser during the 2016 calendar year
87 of the notice required under s. 194.011(1), Florida Statutes.

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88 Notwithstanding s. 194.013, Florida Statutes, the eligible
89 servicemember is not required to pay a filing fee for such
90 petition. Upon review of the petition, the value adjustment
91 board may grant the exemption if the applicant is qualified for
92 the exemption and demonstrates extenuating circumstances, as
93 determined by the board, which warrant granting the exemption.

94 (4) A servicemember may receive a refund of taxes paid for
95 the 2015 tax year if he or she was on qualifying deployments
96 during the 2014 and 2015 calendar years for more than 365 days.
97 The amount of the refund is equal to the taxes paid on the
98 servicemember's homestead in 2015 multiplied by the number of
99 days in excess of 365 that the servicemember was on qualifying
100 deployments during the 2014 and 2015 calendar years, divided by
101 365.

102 Section 3. This act shall take effect upon becoming a law,
103 and first applies to ad valorem tax rolls for 2016.