

By the Committees on Fiscal Policy; and Community Affairs; and
Senator Gaetz

594-02381-16

2016160c2

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 revising 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.

18
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 Task Force Bravo, which began in 1995.

29 (b) Operation Joint Guardian, which began on June 12, 1999.

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

594-02381-16

2016160c2

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) Operations in the Balkans, which began in 2004.

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

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

40 (h) Operation Copper Dune, which began in 2009.

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

43 (j)~~(d)~~ Operation New Dawn, which began on September 1,
44 2010, and ended on December 15, 2011.~~†~~~~or~~

45 (k)~~(e)~~ Operation Odyssey Dawn, which began on March 19,
46 2011, and ended on October 31, 2011.

47 (l) Operation Spartan Shield, which began in June 2011.

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

50 (n) Operation Inherent Resolve, which began on August 8,
51 2014.

52 (o) Operation Atlantic Resolve, which began in April 2014.

53 (p) Operation Freedom's Sentinel, which began on January 1,
54 2015.

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

59 Section 2. (1) Notwithstanding provisions in s. 196.173,
60 Florida Statutes, to the contrary:

594-02381-16

2016160c2

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

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

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

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

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

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

82 (3) If the property appraiser denies an application under
83 subsection (2), the applicant may file, pursuant to s.
84 194.011(3), Florida Statutes, a petition with the value
85 adjustment board which requests that the exemption be granted.
86 Such petition must be filed on or before the 25th day after the
87 mailing by the property appraiser during the 2016 calendar year
88 of the notice required under s. 194.011(1), Florida Statutes.
89 Notwithstanding s. 194.013, Florida Statutes, the eligible

594-02381-16

2016160c2

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

95 (4) A servicemember may receive a refund of taxes paid for
96 the 2015 tax year if he or she was on qualifying deployments
97 during the 2014 and 2015 calendar years for more than 365 days.
98 The amount of the refund is equal to the taxes paid on the
99 servicemember's homestead in 2015 multiplied by the number of
100 days in excess of 365 that the servicemember was on qualifying
101 deployments during the 2014 and 2015 calendar years, divided by
102 365.

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