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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           revising the military operations or deployments that  
5           qualify a servicemember deployed in support of such an  
6           operation or deployment in the previous calendar year  
7           for an additional ad valorem tax exemption; providing  
8           an extended deadline and specifying procedures for  
9           filing an application for such tax exemption for a  
10          qualifying deployment during the 2014 and 2015  
11          calendar years; providing procedures to appeal a  
12          denial by a property appraiser of an application for  
13          such tax exemption; providing refund procedures for  
14          servicemembers who were on qualifying deployments for  
15          more than 365 days during the 2014 and 2015 calendar  
16          years; providing for retroactive applicability;  
17          providing an effective 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, present subsections (3) through (7) of  
23   that section are renumbered as subsections (4) through (8),  
24   respectively, and a new subsection (3) is added to that section,  
25   to read:

26           196.173 Exemption for deployed servicemembers.—

27           (2) The exemption is available to servicemembers who were  
28   deployed during the preceding calendar year on active duty  
29   outside the continental United States, Alaska, or Hawaii in

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30 support of any of the following operations:

31 (a) Operation Joint Task Force Bravo, which began in 1995.

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

33 (c)~~(a)~~ Operation Noble Eagle, which began on September 15,  
34 2001.~~†~~

35 (d)~~(b)~~ Operation Enduring Freedom, which began on October  
36 7, 2001.~~†~~

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

39 (e) Operations in the Balkans, which began in 2004.

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

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

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

44 (i) Operation Georgia Deployment Program, which began in  
45 August 2009.

46 (j)~~(d)~~ Operation New Dawn, which began on September 1,  
47 2010, and ended on December 15, 2011.~~† or~~

48 (k)~~(e)~~ Operation Odyssey Dawn, which began on March 19,  
49 2011, and ended on October 31, 2011.

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

51 (m) Operation Observant Compass, which began in October  
52 2011.

53 (n) Operation Inherent Resolve, which began on August 8,  
54 2014.

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

56 (p) Operation Freedom's Sentinel, which began on January 1,  
57 2015.

58 (q) Operation Resolute Support, which began in January

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59 2015.

60

61 The Department of Revenue shall notify all property appraisers  
62 and tax collectors in this state of the designated military  
63 operations.

64 (3) The exemption is also available to servicemembers who  
65 were deployed during the preceding calendar year on active duty  
66 outside the continental United States, Alaska, or Hawaii in  
67 support of a subordinate operation to a main operation  
68 designated in subsection (2).

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

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

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

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

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

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

87 (c) The applicant produces sufficient evidence, as

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88 determined by the property appraiser, which demonstrates that  
89 the applicant was unable to apply for the exemption in a timely  
90 manner or otherwise demonstrates extenuating circumstances that  
91 warrant granting the exemption.

92 (3) If the property appraiser denies an application under  
93 subsection (2), the applicant may file, pursuant to s.  
94 194.011(3), Florida Statutes, a petition with the value  
95 adjustment board which requests that the exemption be granted.  
96 Such petition must be filed on or before the 25th day after the  
97 mailing by the property appraiser during the 2016 calendar year  
98 of the notice required under s. 194.011(1), Florida Statutes.  
99 Notwithstanding s. 194.013, Florida Statutes, the eligible  
100 servicemember is not required to pay a filing fee for such  
101 petition. Upon review of the petition, the value adjustment  
102 board may grant the exemption if the applicant is qualified for  
103 the exemption and demonstrates extenuating circumstances, as  
104 determined by the board, which warrant granting the exemption.

105 (4) A servicemember may receive a refund of taxes paid for  
106 the 2015 tax year if he or she was on qualifying deployments  
107 during the 2014 and 2015 calendar years for more than 365 days.  
108 The amount of the refund is equal to the taxes paid on the  
109 servicemember's homestead in 2015 multiplied by the number of  
110 days in excess of 365 that the servicemember was on qualifying  
111 deployments during the 2014 and 2015 calendar years, divided by  
112 365.

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