

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 certain
5 servicemembers who receive a homestead exemption and
6 were deployed during the previous calendar year to
7 receive an additional ad valorem tax exemption on that
8 homestead property; specifying the deadline for filing
9 an application for the tax exemption for the 2016 tax
10 year; providing procedures for filing an application
11 for the tax exemption for a qualifying deployment
12 during the 2014 and 2015 calendar years; providing
13 procedures to appeal a denial by a property appraiser
14 of an application for the tax exemption; providing
15 refund procedures for servicemembers who were on
16 qualifying deployments for more than 365 days during
17 the 2014 and 2015 calendar years; providing
18 applicability; providing an effective date.

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

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

24 196.173 Exemption for deployed servicemembers.—

25 (2) The exemption is available to servicemembers who were
26 deployed during the preceding calendar year on active duty

27 outside the continental United States, Alaska, or Hawaii in
 28 support of any of the following military operations:

29 (a) Operation Joint Guardian, which began on June 12,
 30 1999.

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

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

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

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 ~~(c) Operation Iraqi Freedom, which began on March 19,~~
 46 ~~2003, and ended on August 31, 2010;†~~

47 (k)~~(d)~~ Operation New Dawn, which began on September 1,
 48 2010, and ended on December 15, 2011.~~†~~~~or~~

49 (l)~~(e)~~ Operation Odyssey Dawn, which began on March 19,
 50 2011, and ended on October 31, 2011.

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

- 53 (n) Operation Juniper Shield, which began in 2013.
- 54 (o) Operation Inherent Resolve, which began on August 8,
- 55 2014.

56

57 The Department of Revenue shall notify all property appraisers

58 and tax collectors in this state of the designated military

59 operations.

60 Section 2. (1) Notwithstanding s. 196.173, Florida

61 Statutes:

62 (a) The deadline for an applicant to file an application

63 with the property appraiser for an additional ad valorem tax

64 exemption under s. 196.173, Florida Statutes, for the 2016 tax

65 year is June 1, 2016.

66 (b) For purposes of calculating the 2016 exemption for the

67 military operations added by this act, a servicemember may

68 include as days he or she was on a qualifying deployment in the

69 preceding calendar year the number of days he or she was on

70 qualifying deployments during the 2014 and 2015 calendar years.

71 (2) If an application is not timely filed under subsection

72 (1), a property appraiser may grant the exemption if:

73 (a) The applicant files an application for the exemption

74 on or before the 25th day after the mailing by the property

75 appraiser during the 2016 calendar year of the notice required

76 under s. 194.011(1), Florida Statutes;

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

78 (c) The applicant produces sufficient evidence, as

79 determined by the property appraiser, which demonstrates that
80 the applicant was unable to apply for the exemption in a timely
81 manner or otherwise demonstrates extenuating circumstances that
82 warrant granting the exemption.

83 (3) If the property appraiser denies an application under
84 subsection (2), the applicant may file, pursuant to s.
85 194.011(3), Florida Statutes, a petition with the value
86 adjustment board which requests that the exemption be granted.
87 Such petition must be filed on or before the 25th day after the
88 mailing by the property appraiser during the 2016 calendar year
89 of the notice required under s. 194.011(1), Florida Statutes.
90 Notwithstanding s. 194.013, Florida Statutes, the eligible
91 servicemember is not required to pay a filing fee for such
92 petition. Upon review of the petition, the value adjustment
93 board may grant the exemption if the applicant is qualified for
94 the exemption and demonstrates extenuating circumstances, as
95 determined by the board, which warrant granting the exemption.

96 (4) A servicemember may receive a refund of taxes paid for
97 the 2015 tax year if he or she was on qualifying deployments
98 during the 2014 and 2015 calendar years for more than 365 days.
99 The amount of the refund is equal to the taxes paid on the
100 servicemember's homestead in 2015 multiplied by the number of
101 days in excess of 365 that the servicemember was on qualifying
102 deployments during the 2014 and 2015 calendar years, divided by
103 365.

104 Section 3. Except as otherwise expressly provided in this

HB 7023

2016

105 | act, this act applies to ad valorem tax rolls for the 2016 tax
106 | year and thereafter.

107 | Section 4. This act shall take effect upon becoming a law.