



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.

19  
 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, present subsections (3) through (7) of  
 24           that section are renumbered as subsections (4) through (8),  
 25           respectively, and a new subsection (3) is added to that section,  
 26           to read:



27 | 196.173 Exemption for deployed servicemembers.—  
28 | (2) The exemption is available to servicemembers who were  
29 | deployed during the preceding calendar year on active duty  
30 | outside the continental United States, Alaska, or Hawaii in  
31 | support of any of the following military operations:  
32 | (a) Operation Joint Task Force Bravo, which began in 1995.  
33 | (b) Operation Joint Guardian, which began on June 12,  
34 | 1999.  
35 | (c)~~(a)~~ Operation Noble Eagle, which began on September 15,  
36 | 2001.~~†~~  
37 | (d)~~(b)~~ Operation Enduring Freedom, which began on October  
38 | 7, 2001.~~†~~  
39 | ~~(e) Operation Iraqi Freedom, which began on March 19,~~  
40 | ~~2003, and ended on August 31, 2010;~~  
41 | (e) Operations in the Balkans, which began in 2004.  
42 | (f) Operation Nomad Shadow, which began in 2007.  
43 | (g) Operation U.S. Airstrikes Al Qaeda in Somalia, which  
44 | began in January 2007.  
45 | (h) Operation Copper Dune, which began in 2009.  
46 | (i) Operation Georgia Deployment Program, which began in  
47 | August 2009.  
48 | (j)~~(d)~~ Operation New Dawn, which began on September 1,  
49 | 2010, and ended on December 15, 2011.~~†~~~~or~~  
50 | (k)~~(e)~~ Operation Odyssey Dawn, which began on March 19,  
51 | 2011, and ended on October 31, 2011.  
52 | (l) Operation Spartan Shield, which began in June 2011.



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- 53        (m) Operation Observant Compass, which began in October  
54        2011.
- 55        (n) Operation Inherent Resolve, which began on August 8,  
56        2014.
- 57        (o) Operation Atlantic Resolve, which began in April 2014.
- 58        (p) Operation Freedom's Sentinel, which began on January  
59        1, 2015.
- 60        (q) Operation Resolute Support, which began in January  
61        2015.
- 62
- 63        The Department of Revenue shall notify all property appraisers  
64        and tax collectors in this state of the designated military  
65        operations.
- 66        (3) The exemption is also available to servicemembers who  
67        were deployed during the preceding calendar year on active duty  
68        outside the continental United States, Alaska, or Hawaii in  
69        support of a subordinate operation to a main operation  
70        designated in subsection (2).
- 71        Section 2. (1) Notwithstanding s. 196.173, Florida  
72        Statutes:
- 73        (a) The deadline for an applicant to file an application  
74        with the property appraiser for an additional ad valorem tax  
75        exemption under s. 196.173, Florida Statutes, for the 2016 tax  
76        year is June 1, 2016.
- 77        (b) For purposes of calculating the 2016 exemption for the  
78        military operations added by this act, a servicemember may



79 include as days he or she was on a qualifying deployment in the  
80 preceding calendar year the number of days he or she was on  
81 qualifying deployments during the 2014 and 2015 calendar years.

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

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

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

89 (c) The applicant produces sufficient evidence, as  
90 determined by the property appraiser, which demonstrates that  
91 the applicant was unable to apply for the exemption in a timely  
92 manner or otherwise demonstrates extenuating circumstances that  
93 warrant granting the exemption.

94 (3) If the property appraiser denies an application under  
95 subsection (2), the applicant may file, pursuant to s.  
96 194.011(3), Florida Statutes, a petition with the value  
97 adjustment board which requests that the exemption be granted.  
98 Such petition must be filed on or before the 25th day after the  
99 mailing by the property appraiser during the 2016 calendar year  
100 of the notice required under s. 194.011(1), Florida Statutes.

101 Notwithstanding s. 194.013, Florida Statutes, the eligible  
102 servicemember is not required to pay a filing fee for such  
103 petition. Upon review of the petition, the value adjustment  
104 board may grant the exemption if the applicant is qualified for



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105 | the exemption and demonstrates extenuating circumstances, as  
106 | determined by the board, which warrant granting the exemption.

107 | (4) A servicemember may receive a refund of taxes paid for  
108 | the 2015 tax year if he or she was on qualifying deployments  
109 | during the 2014 and 2015 calendar years for more than 365 days.  
110 | The amount of the refund is equal to the taxes paid on the  
111 | servicemember's homestead in 2015 multiplied by the number of  
112 | days in excess of 365 that the servicemember was on qualifying  
113 | deployments during the 2014 and 2015 calendar years, divided by  
114 | 365.

115 | Section 3. Except as otherwise expressly provided in this  
116 | act, this act applies to ad valorem tax rolls for the 2016 tax  
117 | year and thereafter.

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