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HB 7023, Engrossed 1

2016 Legislature

1
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:

21
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:



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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



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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.