

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 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.

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 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 Guardian, which began on June 12,
- 29 1999.
- 30 (b) Operation Octave Shield, which began in 2000.
- 31 (c)~~(a)~~ Operation Noble Eagle, which began on September 15,
- 32 2001.~~†~~
- 33 (d)~~(b)~~ Operation Enduring Freedom, which began on October
- 34 7, 2001.~~†~~
- 35 ~~(c) Operation Iraqi Freedom, which began on March 19,~~
- 36 ~~2003, and ended on August 31, 2010;~~
- 37 (e) Operation Trans-Sahara Counterterrorism Partnership,
- 38 which began in June 2005.
- 39 (f) Operation Nomad Shadow, which began in 2007.
- 40 (g) Operation U.S. Airstrikes Al Qaeda in Somalia, which
- 41 began in January 2007.
- 42 (h) Operation Objective Voice, which began in 2009.
- 43 (i) Operation Georgia Deployment Program, which began in
- 44 August 2009.
- 45 (j) Operation Copper Dune, which began in 2010.
- 46 (k)~~(d)~~ Operation New Dawn, which began on September 1,
- 47 2010, and ended on December 15, 2011.~~† or~~
- 48 (l)~~(e)~~ Operation Odyssey Dawn, which began on March 19,
- 49 2011, and ended on October 31, 2011.
- 50 (m) Operation Observant Compass, which began in October
- 51 2011.
- 52 (n) Operation Juniper Shield, which began in 2013.

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

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:

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  
 73 on 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

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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  
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.