

## CHAPTER 2016-26

### House Bill No. 7023

An act relating to an ad valorem tax exemption for deployed servicemembers; amending s. 196.173, F.S.; expanding the military operations that qualify certain servicemembers who receive a homestead exemption and were deployed during the previous calendar year to receive an additional ad valorem tax exemption on that homestead property; specifying the deadline for filing an application for the tax exemption for the 2016 tax year; providing procedures for filing an application for the tax exemption for a qualifying deployment during the 2014 and 2015 calendar years; providing procedures to appeal a denial by a property appraiser of an application for the tax exemption; providing refund procedures for servicemembers who were on qualifying deployments for more than 365 days during the 2014 and 2015 calendar years; providing applicability; providing an effective date.

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

Section 1. Subsection (2) of section 196.173, Florida Statutes, is amended, present subsections (3) through (7) of that section are renumbered as subsections (4) through (8), respectively, and a new subsection (3) is added to that section, to read:

196.173 Exemption for deployed servicemembers.—

(2) The exemption is available to servicemembers who were deployed during the preceding calendar year on active duty outside the continental United States, Alaska, or Hawaii in support of any of the following military operations:

- (a) Operation Joint Task Force Bravo, which began in 1995.
- (b) Operation Joint Guardian, which began on June 12, 1999.
- ~~(c)(a)~~ Operation Noble Eagle, which began on September 15, 2001,;
- ~~(d)(b)~~ Operation Enduring Freedom, which began on October 7, 2001,;
- ~~(e)—Operation Iraqi Freedom, which began on March 19, 2003, and ended on August 31, 2010;~~
- (e) Operations in the Balkans, which began in 2004.
- (f) Operation Nomad Shadow, which began in 2007.
- (g) Operation U.S. Airstrikes Al Qaeda in Somalia, which began in January 2007.

- (h) Operation Copper Dune, which began in 2009.
- (i) Operation Georgia Deployment Program, which began in August 2009.
- ~~(j)(d)~~ Operation New Dawn, which began on September 1, 2010, and ended on December 15, 2011.
- ~~(k)(e)~~ Operation Odyssey Dawn, which began on March 19, 2011, and ended on October 31, 2011.
- (l) Operation Spartan Shield, which began in June 2011.
- (m) Operation Observant Compass, which began in October 2011.
- (n) Operation Inherent Resolve, which began on August 8, 2014.
- (o) Operation Atlantic Resolve, which began in April 2014.
- (p) Operation Freedom's Sentinel, which began on January 1, 2015.
- (q) Operation Resolute Support, which began in January 2015.

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

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

Section 2. (1) Notwithstanding s. 196.173, Florida Statutes:

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

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

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

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

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

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

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

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

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

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

Approved by the Governor March 8, 2016.

Filed in Office Secretary of State March 8, 2016.