

To: Property Appraisers and Tax Collectors
From: Property Tax Oversight Program
Date: April 22, 2020
Bulletin: PTO 20-02

FLORIDA DEPARTMENT OF REVENUE PROPERTY TAX INFORMATIONAL BULLETIN

Exemption for Deployed Servicemembers

The Legislature amended the exemption for deployed servicemembers, effective upon becoming a law on April 8, 2020, and first applicable to the 2020 ad valorem tax roll under Sections 7 and 8 of the law. Chapter 2020-10, Laws of Florida, (HB 7097), Section 7 updates the designated operations for which deployed servicemembers may qualify for the homestead exemption in section 196.173, Florida Statutes. It adds to the list Operation Juniper Shield, which began in February 2007, Operation Pacific Eagle, which began in September 2017, and Operation Martillo, which began in January 2012. It removes from the list Operation Enduring Freedom, which began on October 7, 2001, and ended on December 31, 2014.

Section 196.173(2), Florida Statutes, is amended to read (words ~~stricken~~ are deletions; words underlined are additions):

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) Operation Noble Eagle, which began on September 15, 2001.
- ~~(d) Operation Enduring Freedom, which began on October 7, 2001, and ended on December 31, 2014.~~
- (d)(e) Operations in the Balkans, which began in 2004.
- (e)(f) Operation Nomad Shadow, which began in 2007.
- (f)(g) Operation U.S. Airstrikes Al Qaeda in Somalia, which began in January 2007.
- (g)(h) Operation Copper Dune, which began in 2009.
- (h)(i) Operation Georgia Deployment Program, which began in August 2009.
- (i)(j) Operation Spartan Shield, which began in June 2011.
- (j)(k) Operation Observant Compass, which began in October 2011.
- (k)(l) Operation Inherent Resolve, which began on August 8, 2014.
- (l)(m) Operation Atlantic Resolve, which began in April 2014.
- (m)(n) Operation Freedom's Sentinel, which began on January 1, 2015.
- (n)(o) Operation Resolute Support, which began in January 2015.
- (o) Operation Juniper Shield, which began in February 2007.
- (p) Operation Pacific Eagle, which began in September 2017.
- (q) Operation Martillo, which began in January 2012.

Section 9 of Chapter 2020-10, L.O.F., provides an extended application deadline until June 1, 2020, for an applicant to file the *Deployed Military Exemption Application* (Form DR-501M) with the property appraiser for the 2020 tax year. This form is available for applicants and local

Bulletin PTO 20-02

April 22, 2020

Page 2 of 2

officials on the website at <https://floridarevenue.com/property/Documents/dr501m.pdf>. Property appraisers must continue to accept the currently adopted version for 2020.

The full text of the changes is also available at <http://laws.flrules.org/2020/10>.

The Department of Revenue has provided this bulletin for your general information. If you have questions about its contents, please send them to DORPTO@floridarevenue.com.