



267652

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
10/20/2015	.	
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The Committee on Community Affairs (Brandes) recommended the following:

Senate Amendment (with title amendment)

Delete lines 55 - 89
and insert:

Section 2. (1) Notwithstanding provisions in s. 196.173, Florida Statutes, to the contrary:

(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 year is June 1, 2016.



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

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

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

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

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

28 (3) If the property appraiser denies an application under
29 subsection (2), the applicant may file, pursuant to s.
30 194.011(3), Florida Statutes, a petition with the value
31 adjustment board which requests that the exemption be granted.
32 Such petition must be filed on or before the 25th day after the
33 mailing by the property appraiser during the 2016 calendar year
34 of the notice required under s. 194.011(1), Florida Statutes.
35 Notwithstanding s. 194.013, Florida Statutes, the eligible
36 servicemember is not required to pay a filing fee for such
37 petition. Upon review of the petition, the value adjustment
38 board may grant the exemption if the applicant is qualified for
39 the exemption and demonstrates extenuating circumstances, as



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40 determined by the board, which warrant granting the exemption.

41 (4) A servicemember may receive a refund of taxes paid for
42 the 2015 tax year if he or she was on qualifying deployments
43 during the 2014 and 2015 calendar years for more than 365 days.
44 The amount of the refund is equal to the taxes paid on the
45 servicemember's homestead in 2015 multiplied by the number of
46 days in excess of 365 that the servicemember was on qualifying
47 deployments during the 2014 and 2015 calendar years, divided by
48 365.

49 Section 3. This act shall take effect upon becoming a law,
50 and first applies to ad valorem tax rolls for 2016.

51
52 ===== T I T L E A M E N D M E N T =====

53 And the title is amended as follows:

54 Delete lines 10 - 12

55 and insert:

56 during the 2014 and 2015 calendar years; providing
57 procedures to appeal a denial by a property appraiser
58 of an application for such tax exemption; providing
59 refund procedures for servicemembers who were on
60 qualifying deployments for more than 365 days during
61 the 2014 and 2015 calendar years; providing for