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Ad Valorem Tax Exemption for Deployed Service-members

Florida Law provides an additional ad valorem exemption on the homestead of service-members who were deployed last year outside the continental United States, Alaska, or Hawaii in support of main or subordinate military operations designated by the Florida Legislature.

The 2016 legislature enacted Chapter 2016-26, Laws of Florida, (HB 7023) **and became effective March 8, 2016** as follows:

Section 1 –

- Updates the designated operations for which **deployed service-members** may qualify for the homestead exemption in section 196.173, Florida Statutes.
- Also, it provides that the exemption is available to service-members who were deployed during the preceding calendar year on active duty outside the continental United State, Alaska, or Hawaii in support of a subordinate operation to a designated main operation.

Section 2 –

- **Extends the usual March 1st exemption application deadline for qualifying deployments during the 2014 and 2015 calendar years to June 1, 2016.** For the 2016 exemption calculation, the service-member may include the days he or she was deployed during 2014 and 2015.
- For a qualifying applicant who fails to meet the June 1, 2016, deadline, the property appraiser may grant the exemption under certain conditions.
- If the property appraiser denies the exemption, the law provides an opportunity for review by a value adjustment board (VAB). The VAB filing fee is waived. The law provides refund eligibility for 2015 taxes under certain requirements.

Section 3 –

- This exemption is applied to the ad valorem tax rolls for the 2016 tax year and thereafter.

The full text of the changes is available at <http://laws.flrules.org/2016/26>

Please visit our website at www.citruspa.org for the necessary form, under the exemptions tab at the top. If you need further assistance or information, please feel free to contact one of our two offices; The Court House Annex, Inverness 352-341-6600 or the West Citrus Center, Crystal River 352-564-7130.