

To: Property Appraisers and Tax Collectors
From: Property Tax Oversight
Date: June 1, 2018
Bulletin: PTO 18-01

**FLORIDA DEPARTMENT OF REVENUE
PROPERTY TAX INFORMATIONAL BULLETIN**

Ad Valorem Tax Exemption for Deployed Servicemembers

The Legislature enacted Chapter 2018-118, Laws of Florida, (HB 7087) effective July 1, 2018. Section 15 updates the designated operations for which deployed servicemembers may qualify for the homestead exemption in Section 196.173, Florida Statutes. It specifies that Operation Enduring Freedom ended on December 31, 2014, and it removes from the list Operations New Dawn and Odyssey Dawn, which ended on December 15, 2011, and October 31, 2011, respectively.

Section 196.173, F.S., 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.
 - (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) Operation New Dawn, which began on September 1, 2010, and ended on December 15, 2011.~~
 - ~~(k) Operation Odyssey Dawn, which began on March 19, 2011, and ended on October 31, 2011.~~
 - ~~(j)(4)~~ Operation Spartan Shield, which began in June 2011.
 - ~~(k)(m)~~ Operation Observant Compass, which began in October 2011.
 - ~~(l)(n)~~ Operation Inherent Resolve, which began on August 8, 2014.
 - ~~(m)(o)~~ Operation Atlantic Resolve, which began in April 2014.
 - ~~(n)(p)~~ Operation Freedom's Sentinel, which began on January 1, 2015.
 - ~~(o)(q)~~ Operation Resolute Support, which began in January 2015.

The full text of the changes is also available at http://laws.flrules.org/files/Ch_2018_118.pdf.

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.