

To: Property Appraisers
From: James McAdams
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Bulletin: PTO 12-02

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

**Exemption for Deployed Servicemembers;
New Designated Military Operations**

The 2012 Legislature enacted Chapter 2012-193, Laws of Florida (CS/HB 7097), effective April 27, 2012. Section 24 amends section 196.173, Florida Statutes, designating two new military operations for which an exemption is available and providing an ending date for an existing operation.

Section 24, subsection (2) of section 196.173, 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:

- (a) Operation Noble Eagle, which began on September 15, 2001;**
- ~~(b)(a)~~ Operation Enduring Freedom, which began on October 7, 2001;**
- ~~(c)(b)~~ Operation Iraqi Freedom, which began on March 19, 2003, and ended on August 31, 2010; or**
- ~~(d)(e)~~ Operation New Dawn, which began on September 1, 2010, and ended on December 15, 2011; or**
- ~~(e)~~ Operation Odyssey Dawn, which began on March 19, 2011, and ended on October 31, 2011.**

Section 32 provides that the deadline to file a claim for this exemption for a qualifying deployment during the 2011 calendar year is June 1, 2012. Any applicant who fails to file an application by June 1 must file an application for the exemption with the property appraiser on or before the 25th day after the mailing by the property appraiser of the notices required under section 194.011(1), Florida Statutes. This section also provides for the appeals process available to applicants for cases in which the applicant was unable to apply for the exemption in a timely manner or when the granting of the exemption was denied by the property appraiser.

The full text of this year's change can be accessed at: http://laws.flrules.org/files/Ch_2012-193.pdf.

For more information about this exemption, see Bulletin PTO 11-04 issued by the Department on July 21, 2011 at: <https://taxlaw.state.fl.us/wordfiles/PTO%20BUL%2011-04.pdf>

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The application, Form DR-501M, Deployed Military Exemption Application, can be found at:
<http://dor.myflorida.com/dor/property/forms/#3>.

This bulletin is provided by the Department of Revenue for your general information. If you wish to discuss this matter, you may send your questions to DORPTO@dor.state.fl.us.