

To: Property Appraisers, Tax Collectors, Clerks of the Court, Boards of County Commissioners, Taxing Authorities, and Interested Parties
From: Property Tax Oversight Program
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**FLORIDA DEPARTMENT OF REVENUE
PROPERTY TAX INFORMATIONAL BULLETIN**

Military Housing Ad Valorem Tax Exemptions

The 2015 Legislature enacted Chapter 2015-80, Laws of Florida, (HB 361) effective July 1, 2015, and applying retroactively to January 1, 2007. This law provides that certain leasehold interests and improvements to land that the United States, a branch of the United States Armed Forces, or any agency or quasi-governmental agency of the United States owns are exempt from ad valorem taxation.

Section 1. This act amends subsection (1) of section 196.199, Florida Statutes, to read (words ~~stricken~~ are deletions; words underlined are additions):

196.199 Government property exemption.—

(1) Property owned and used by the following governmental units shall be exempt from taxation under the following conditions:

(a)1. All property of the United States ~~is~~ shall be exempt from ad valorem taxation, except such property as is subject to tax by this state or any political subdivision thereof or any municipality under any law of the United States.

2. Notwithstanding any other provision of law, for purposes of the exemption from ad valorem taxation provided in subparagraph 1., property of the United States includes any leasehold interest of and improvements affixed to land owned by the United States, any branch of the United States Armed Forces, or any agency or quasi-governmental agency of the United States if the leasehold interest and improvements are acquired or constructed and used pursuant to the federal Military Housing Privatization Initiative of 1996, 10 U.S.C. ss. 2871 et seq. As used in this subparagraph, the term “improvements” includes actual housing units and any facilities that are directly related to such housing units, including any housing maintenance facilities, housing rental and management offices, parks and community centers, and recreational facilities. Any leasehold interest and improvements described in this subparagraph, regardless of whether title is held by the United States, shall be construed as being owned by the United States, the applicable

branch of the United States Armed Forces, or the applicable agency or quasi-governmental agency of the United States and are exempt from ad valorem taxation without the necessity of an application for exemption being filed or approved by the property appraiser. This subparagraph does not apply to a transient public lodging establishment as defined in s. 509.013 and does not affect any existing agreement to provide municipal services by a municipality or county.

The full text of the changes is available at <http://laws.flrules.org/2015/80>.

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