



DAN SOWELL, CFA

Bay County Property Appraiser
860 West 11th Street
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DEPLOYED SERVICEMEMBER PROPERTY TAX EXEMPTION

The 2011 Florida legislature enacted the implementing for the deployed service member exemption adopted as a constitutional amendment in the 2010 election. The bill is retroactive to January 1.

The exemption is available to a service member that received the homestead exemption and was deployed in the preceding calendar year.

A service member is defined as a member or former member of any branch of the United States military or military reserves, the United States Coast Guard or its reserves, or the Florida National Guard.

Deployed in the preceding calendar year is defined as a service member deployed outside the continental United States, Alaska, or Hawaii in support of:

1. Operation Enduring Freedom
2. Operation Iraqi Freedom
3. Operation New Dawn

The exemption is applied against the taxable value. The constitutional amendment provides that qualifying individuals "shall receive an additional exemption equal to a percentage of the taxable value of his or her homestead property." This percentage is determined by dividing the number of days deployed by 365. That percentage would then be multiplied against the taxable value to determine the additional exemption amount.

The bill requires an application by June 1. However, if the property appraiser determines that there was sufficient evidence to support an inability to timely file or other extenuating circumstances, the exemption may still be granted after the June 1st deadline. Please call the property appraiser's office for more information at 248-8401.

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