# *Property Tax Oversight Informational Bulletin*

## Exemption for Deployed Servicemembers

**July 1, 2026**
**PTO 26-03**

Effective June 29, 2026, Section 18 of HB 7031E (Taxation), first applies to the 2026 tax roll and updates the qualifying active-duty military operations listed in the homestead exemption for deployed servicemembers in section 196.173, Florida Statutes.

The amendment adds the following military operations to the list of qualifying deployments:

- Operation Atlantic Sentry, which began in April 2014 (formerly known as Atlantic Resolve)
- Operation European Assure, Deter and Reinforce, which began in 2014
- Operations in Israel and Gaza Strip's Mediterranean Territorial Seas and Air Spaces, which began in March 2023
- Operations in support of Pacific Deterrence Initiative, which began in 2021
- Operation Southern Spear, which began in 2025
- Operation Sharp Sentry, which began in 2010
- Operations by the Multinational Force and Observers, which began in 1981

The amendment removes the following military operation from the list:

- Operation Resolute Support, which began in January 2015

Section 20 of HB 7031E extends the 2026 exemption application filing deadline under s. 196.173, F.S., until **August 1, 2026**.

The amendment provides that for the 2026 exemption calculation for the operations added by this act, a servicemember may include the days he or she was on a qualifying deployment during 2023, 2024, and 2025.

A property appraiser may, under certain extenuating conditions, grant a late filed exemption application for a qualifying applicant who fails to meet the August 1, 2026, filing deadline. If the property appraiser denies the exemption, the law provides an opportunity for review by the value adjustment board (VAB), and the filing fee is waived.

Additionally, the law provides refund eligibility for taxes paid for the 2024 or 2025 tax year, or both, if the servicemember was on a qualifying deployment for military operations added by this act for a total of more than 365 days during 2023, 2024, and 2025. The amendment provides a formula for the calculation of any refunds.

For 2026 only, applicants may use provisional Form DR-501M26, *Deployed Military Exemption Application for 2026*, to apply for the exemption.

**Questions**
This bulletin is provided by the Department of Revenue for your general information. Send any questions by email DORPTO@floridarevenue.com.

**Implementing Date**
The implementing law is effective June 29, 2026, and first applies to the 2026 tax roll.