

By Senator Forman

32-1024-98

1 A bill to be entitled
2 An act relating to property tax exemptions;
3 amending s. 196.011, F.S.; providing a
4 retroactive exemption for certain disabled
5 veterans or their surviving spouses; providing
6 for a late application; amending s. 196.091,
7 F.S.; conforming provisions; providing an
8 effective date.

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10 Be It Enacted by the Legislature of the State of Florida:

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12 Section 1. Subsection (13) is added to section
13 196.011, Florida Statutes, to read:

14 196.011 Annual application required for exemption.--
15 (13) Notwithstanding subsection (1), if the letter of
16 disability referred to in s. 196.081(2) or the certificate of
17 disability referred to in s. 196.091(2) is issued with a
18 retroactive effective date of disability, the veteran or the
19 veteran's surviving spouse may file a late application for the
20 exemption for any years for which the retroactive finding of
21 disability would qualify the veteran or spouse for the
22 exemption, if the veteran or the spouse was the owner of
23 property otherwise qualified for the exemption on January 1 of
24 each such year. The veteran or the veteran's surviving spouse
25 may file such late application, whether or not an application
26 had previously been filed for such years. Any taxes assessed
27 on such property shall be canceled and, if paid, refunded,
28 notwithstanding the limitations in s. 197.182(1)(c). Any tax
29 certificates outstanding on such property shall be canceled
30 and refund made under s. 197.432(10).

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1 Section 2. Subsection (2) of section 196.091, Florida
2 Statutes, is amended to read:

3 196.091 Exemption for disabled veterans confined to
4 wheelchairs.--

5 (2) The production by an ex-service member or the
6 spouse or surviving spouse of the ex-service member of a
7 certificate of disability from the United States Government or
8 the United States Department of Veterans Affairs or its
9 predecessor before the property appraiser of the county
10 wherein his or her property lies is prima facie evidence of
11 the fact that he or she is entitled to such exemptions.

12 Section 3. This act shall take effect upon becoming a
13 law and shall allow exemptions retroactive to January 1, 1995.

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16 SENATE SUMMARY

17 Provides that a veteran or the surviving spouse of a
18 veteran may file a late application for a property tax
19 exemption upon the issuance of certain letters or
20 certificates of disability with retroactive effective
21 dates.
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