

Bill No. SB 1026

Barcode 113860

CHAMBER ACTION

Senate

House

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The Committee on Community Affairs (Haridopolos) recommended the following amendment:

Senate Amendment (with title amendment)

Delete everything after the enacting clause

and insert:

Section 1. Section 196.082, Florida Statutes, is created to read:

196.082 Discounts for disabled veterans.--

(1) Each veteran who is age 65 or older and is partially or totally permanently disabled shall receive a discount from the amount of the ad valorem tax otherwise owed on homestead property that the veteran owns and resides in if:

(a) The disability was combat-related;

(b) The veteran was a resident of this state at the time of entering the military service of the United States; and

(c) The veteran was honorably discharged upon separation from military service.

(2) The discount shall be in a percentage equal to the

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1 percentage of the veteran's permanent, service-connected
2 disability as determined by the United States Department of
3 Veterans Affairs.

4 (3) To qualify for the discount granted under this
5 section, an applicant must submit to the county property
6 appraiser by March 1:

7 (a) Proof of residency at the time of entering
8 military service;

9 (b) An official letter from the United States
10 Department of Veterans Affairs which states the percentage of
11 the veteran's service-connected disability and evidence that
12 reasonably identifies the disability as combat-related; and

13 (c) A copy of the veteran's honorable discharge.

14 (4) If the property appraiser denies the request for a
15 discount, the appraiser must notify the applicant in writing,
16 stating the reasons for denial, on or before July 1 of the
17 year for which the application was filed. The applicant may
18 reapply for the discount in a subsequent year using the
19 procedure in this section. All notifications must specify the
20 right to appeal to the value adjustment board and the
21 procedures to follow in obtaining such an appeal under s.
22 196.193(5).

23 (5) The property appraiser shall apply the discount by
24 reducing the taxable value before certifying the tax roll to
25 the tax collector.

26 (a) The property appraiser shall first ascertain all
27 other applicable exemptions, including exemptions provided
28 pursuant to local option, and deduct all other exemptions from
29 the assessed value.

30 (b) The percentage discount portion of the remaining
31 value which is attributable to service-connected disabilities

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1 shall be subtracted to yield the discounted taxable value.

2 (c) The resulting taxable value shall be included in
3 the certification for use by taxing authorities in setting
4 millage.

5 (d) The property appraiser shall place the discounted
6 amount on the tax roll when it is extended.

7 Section 2. Subsection (9) of section 196.011, Florida
8 Statutes, is amended to read:

9 196.011 Annual application required for exemption.--

10 (9)(a) A county may, at the request of the property
11 appraiser and by a majority vote of its governing body, waive
12 the requirement that an annual application or statement be
13 made for exemption of property within the county after an
14 initial application is made and the exemption granted. The
15 waiver under this subsection of the annual application or
16 statement requirement applies to all exemptions under this
17 chapter except the exemption under s. 196.1995.

18 Notwithstanding such waiver, refiling of an application or
19 statement shall be required when any property granted an
20 exemption is sold or otherwise disposed of, when the ownership
21 changes in any manner, when the applicant for homestead
22 exemption ceases to use the property as his or her homestead,
23 or when the status of the owner changes so as to change the
24 exempt status of the property. In its deliberations on whether
25 to waive the annual application or statement requirement, the
26 governing body shall consider the possibility of fraudulent
27 exemption claims which may occur due to the waiver of the
28 annual application requirement. It is the duty of the owner of
29 any property granted an exemption who is not required to file
30 an annual application or statement to notify the property
31 appraiser promptly whenever the use of the property or the

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1 status or condition of the owner changes so as to change the
2 exempt status of the property. If any property owner fails to
3 so notify the property appraiser and the property appraiser
4 determines that for any year within the prior 10 years the
5 owner was not entitled to receive such exemption, the owner of
6 the property is subject to the taxes exempted as a result of
7 such failure plus 15 percent interest per annum and a penalty
8 of 50 percent of the taxes exempted. Except for homestead
9 exemptions controlled by s. 196.161, it is the duty of the
10 property appraiser making such determination to record in the
11 public records of the county a notice of tax lien against any
12 property owned by that person or entity in the county, and
13 such property must be identified in the notice of tax lien.
14 Such property is subject to the payment of all taxes and
15 penalties. Such lien when filed shall attach to any property,
16 identified in the notice of tax lien, owned by the person who
17 illegally or improperly received the exemption. Should such
18 person no longer own property in that county, but own property
19 in some other county or counties in the state, it shall be the
20 duty of the property appraiser to record a notice of tax lien
21 in such other county or counties, identifying the property
22 owned by such person or entity in such county or counties, and
23 it shall become a lien against such property in such county or
24 counties.

25 (b) A county may, at the request of the property
26 appraiser and by a majority vote of its governing body, waive
27 the requirement that an annual application be made for the
28 veteran's disability discount granted pursuant to s. 6(g),
29 Art. VII of the State Constitution after an initial
30 application is made and the discount granted. It is the duty
31 of the disabled veteran receiving a discount for which annual

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1 application has been waived to notify the property appraiser
 2 promptly whenever the use of the property or the percentage of
 3 disability to which the veteran is entitled changes. If a
 4 disabled veteran fails to notify the property appraiser and
 5 the property appraiser determines that for any year within the
 6 prior 10 years the veteran was not entitled to receive all or
 7 a portion of such discount, the penalties and processes in
 8 paragraph (a) relating to the failure to notify the property
 9 appraiser of ineligibility for an exemption shall apply.

10 ~~(c)(b)~~ For any exemption under s. 196.101(2), the
 11 statement concerning gross income must be filed with the
 12 property appraiser not later than March 1 of every year.

13 ~~(d)(c)~~ If an exemption for which the annual
 14 application is waived pursuant to this subsection will be
 15 denied by the property appraiser in the absence of the
 16 refiling of the application, notification of an intent to deny
 17 the exemption shall be mailed to the owner of the property
 18 prior to February 1. If the property appraiser fails to
 19 timely mail such notice, the application deadline for such
 20 property owner pursuant to subsection (1) shall be extended to
 21 28 days after the date on which the property appraiser mails
 22 such notice.

23 Section 3. This act shall take effect upon becoming a
 24 law and shall apply retroactively to December 7, 2006.

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27 ===== T I T L E A M E N D M E N T =====

28 And the title is amended as follows:

29 Delete everything before the enacting clause

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31 and insert:

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A bill to be entitled

An act relating to the ad valorem taxation of homestead property; creating s. 196.082, F.S.; implementing s. (6)(g), Art. VII of the State Constitution; providing that certain disabled veterans must receive a discount from the amount of the ad valorem tax levied on their homestead property; providing conditions under which the discount applies; providing application procedures; imposing requirements upon a property appraiser who denies such an application; providing for an appeal to the value adjustment board; allowing reapplication in a subsequent year; providing requirements for the property appraiser in applying the discount; amending s. 196.011, F.S.; authorizing the governing body of a county to waive the requirement that an annual application be made for a veteran's disability discount; requiring a veteran who receives such a discount to notify the property appraiser of any changes in the use of the property or in his or her degree of disability; providing penalties for noncompliance; providing for retroactivity; providing an effective date.