

By Senator Haridopolos

26-713-07

1 A bill to be entitled

2 An act relating to the ad valorem taxation of

3 homestead property; creating s. 196.082, F.S.;

4 implementing s. (6)(g), Art. VII of the State

5 Constitution; providing that certain disabled

6 veterans must receive a discount from the

7 amount of the ad valorem tax levied on their

8 homestead property; providing conditions under

9 which the discount applies; providing

10 application procedures; imposing requirements

11 upon a property appraiser who denies such an

12 application; allowing reapplication; providing

13 for retroactivity; providing an effective date.

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

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17 Section 1. Section 193.082, Florida Statutes, is
18 created to read:

- 19 193.082 Discounts for disabled veterans.--
- 20 (1) Each veteran who is age 65 or older and is
- 21 partially or totally permanently disabled shall receive a
- 22 discount from the amount of the ad valorem tax otherwise owed
- 23 on homestead property that the veteran owns and resides in if:
- 24 (a) The disability was combat-related;
- 25 (b) The veteran was a resident of this state at the
- 26 time of entering the military service of the United States;
- 27 and
- 28 (c) The veteran was honorably discharged upon
- 29 separation from military service.
- 30 (2) The discount shall be in a percentage equal to the
- 31 percentage of the veteran's permanent, service-connected

1 disability as determined by the United States Department of
2 Veterans Affairs.

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

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

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

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

13 (4) If the property appraiser denies the request for a
14 discount, the appraiser must notify the applicant in writing
15 of the reasons for the denial, and the veteran may reapply.

16 Section 2. This act shall take effect upon becoming a
17 law and shall apply retroactively to December 7, 2006.

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20 SENATE SUMMARY

21 Implements s. (6)(g), Art. VII of the State Constitution
22 by providing that certain disabled veterans must receive
23 a discount from the amount of the ad valorem tax levied
24 on their homestead property. Provides conditions under
25 which the discount applies. Provides application
26 procedures. Imposes requirements upon a property
27 appraiser who denies such an application. Allows
28 reapplication. Provides for retroactive application to
29 December 7, 2006.
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