

By the Committee on Community Affairs; and Senator Haridopolos

578-1916-07

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; providing for an appeal to the  
13          value adjustment board; allowing reapplication  
14          in a subsequent year; providing requirements  
15          for the property appraiser in applying the  
16          discount; amending s. 196.011, F.S.;  
17          authorizing the governing body of a county to  
18          waive the requirement that an annual  
19          application be made for a veteran's disability  
20          discount; requiring a veteran who receives such  
21          a discount to notify the property appraiser of  
22          any changes in the use of the property or in  
23          his or her degree of disability; providing  
24          penalties for noncompliance; providing for  
25          retroactivity; providing an effective date.  
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27   Be It Enacted by the Legislature of the State of Florida:  
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29            Section 1.   Section 196.082, Florida Statutes, is  
30   created to read:  
31            196.082 Discounts for disabled veterans.--

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

5           (a) The disability was combat-related;

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

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

11       (2) The discount shall be in a percentage equal to the  
12 percentage of the veteran's permanent, service-connected  
13 disability as determined by the United States Department of  
14 Veterans Affairs.

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

18           (a) Proof of residency at the time of entering  
19 military service;

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

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

25       (4) If the property appraiser denies the request for a  
26 discount, the appraiser must notify the applicant in writing,  
27 stating the reasons for denial, on or before July 1 of the  
28 year for which the application was filed. The applicant may  
29 reapply for the discount in a subsequent year using the  
30 procedure in this section. All notifications must specify the  
31 right to appeal to the value adjustment board and the

1 procedures to follow in obtaining such an appeal under s.  
2 196.193(5).

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

6 (a) The property appraiser shall first ascertain all  
7 other applicable exemptions, including exemptions provided  
8 pursuant to local option, and deduct all other exemptions from  
9 the assessed value.

10 (b) The percentage discount portion of the remaining  
11 value which is attributable to service-connected disabilities  
12 shall be subtracted to yield the discounted taxable value.

13 (c) The resulting taxable value shall be included in  
14 the certification for use by taxing authorities in setting  
15 millage.

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

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

20 196.011 Annual application required for exemption.--

21 (9)(a) A county may, at the request of the property  
22 appraiser and by a majority vote of its governing body, waive  
23 the requirement that an annual application or statement be  
24 made for exemption of property within the county after an  
25 initial application is made and the exemption granted. The  
26 waiver under this subsection of the annual application or  
27 statement requirement applies to all exemptions under this  
28 chapter except the exemption under s. 196.1995.  
29 Notwithstanding such waiver, refiling of an application or  
30 statement shall be required when any property granted an  
31 exemption is sold or otherwise disposed of, when the ownership

1 | changes in any manner, when the applicant for homestead  
2 | exemption ceases to use the property as his or her homestead,  
3 | or when the status of the owner changes so as to change the  
4 | exempt status of the property. In its deliberations on whether  
5 | to waive the annual application or statement requirement, the  
6 | governing body shall consider the possibility of fraudulent  
7 | exemption claims which may occur due to the waiver of the  
8 | annual application requirement. It is the duty of the owner of  
9 | any property granted an exemption who is not required to file  
10 | an annual application or statement to notify the property  
11 | appraiser promptly whenever the use of the property or the  
12 | status or condition of the owner changes so as to change the  
13 | exempt status of the property. If any property owner fails to  
14 | so notify the property appraiser and the property appraiser  
15 | determines that for any year within the prior 10 years the  
16 | owner was not entitled to receive such exemption, the owner of  
17 | the property is subject to the taxes exempted as a result of  
18 | such failure plus 15 percent interest per annum and a penalty  
19 | of 50 percent of the taxes exempted. Except for homestead  
20 | exemptions controlled by s. 196.161, it is the duty of the  
21 | property appraiser making such determination to record in the  
22 | public records of the county a notice of tax lien against any  
23 | property owned by that person or entity in the county, and  
24 | such property must be identified in the notice of tax lien.  
25 | Such property is subject to the payment of all taxes and  
26 | penalties. Such lien when filed shall attach to any property,  
27 | identified in the notice of tax lien, owned by the person who  
28 | illegally or improperly received the exemption. Should such  
29 | person no longer own property in that county, but own property  
30 | in some other county or counties in the state, it shall be the  
31 | duty of the property appraiser to record a notice of tax lien

1 in such other county or counties, identifying the property  
2 owned by such person or entity in such county or counties, and  
3 it shall become a lien against such property in such county or  
4 counties.

5 (b) A county may, at the request of the property  
6 appraiser and by a majority vote of its governing body, waive  
7 the requirement that an annual application be made for the  
8 veteran's disability discount granted pursuant to s. 6(g),  
9 Art. VII of the State Constitution after an initial  
10 application is made and the discount granted. It is the duty  
11 of the disabled veteran receiving a discount for which annual  
12 application has been waived to notify the property appraiser  
13 promptly whenever the use of the property or the percentage of  
14 disability to which the veteran is entitled changes. If a  
15 disabled veteran fails to notify the property appraiser and  
16 the property appraiser determines that for any year within the  
17 prior 10 years the veteran was not entitled to receive all or  
18 a portion of such discount, the penalties and processes in  
19 paragraph (a) relating to the failure to notify the property  
20 appraiser of ineligibility for an exemption shall apply.

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

24 ~~(d)(e)~~ If an exemption for which the annual  
25 application is waived pursuant to this subsection will be  
26 denied by the property appraiser in the absence of the  
27 refileing of the application, notification of an intent to deny  
28 the exemption shall be mailed to the owner of the property  
29 prior to February 1. If the property appraiser fails to  
30 timely mail such notice, the application deadline for such  
31 property owner pursuant to subsection (1) shall be extended to

1 28 days after the date on which the property appraiser mails  
2 such notice.

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

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6 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN  
7 COMMITTEE SUBSTITUTE FOR  
8 Senate Bill 1026

9 The committee substitute (CS) establishes a deadline of July 1  
10 of the year for which the application was filed for a property  
11 appraiser to provide in writing the reasons for the denial of  
12 the discount. The applicant may reapply in a subsequent year.  
13 It requires the notice from a property appraiser regarding a  
14 denial of the discount to specify the right to appeal to the  
15 value adjustment board. The CS provides requirements for a  
16 property appraiser to apply the discount. It allows a county  
17 to waive the requirement that a veteran reapply annually for  
18 the discount. If reapplication is waived, the penalties and  
19 processes relating to the failure to notify the property  
20 appraiser of a change in eligibility for a homestead exemption  
21 also apply to this discount. It makes a technical change.  
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