

By the Committees on Finance and Tax; Community Affairs; and
Senator Haridopolos

593-2004-07

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;

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

25 (d) Proof of age as of January 1 of the year to which
26 the discount will apply.

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28 Any applicant who is qualified to receive a discount under
29 this section and who fails to file an application by March 1
30 may file an application for the discount and may file,
31 pursuant to s. 194.011(3), a petition with the value

1 adjustment board requesting that the discount be granted. Such
2 application and petition shall be subject to the same
3 procedures as for exemptions set forth in s. 196.011(8).

4 (4) If the property appraiser denies the request for a
5 discount, the appraiser must notify the applicant in writing,
6 stating the reasons for denial, on or before July 1 of the
7 year for which the application was filed. The applicant may
8 reapply for the discount in a subsequent year using the
9 procedure in this section. All notifications must specify the
10 right to appeal to the value adjustment board and the
11 procedures to follow in obtaining such an appeal under s.
12 196.193(5).

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

16 (a) The property appraiser shall first ascertain all
17 other applicable exemptions, including exemptions provided
18 pursuant to local option, and deduct all other exemptions from
19 the assessed value.

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

23 (c) The resulting taxable value shall be included in
24 the certification for use by taxing authorities in setting
25 millage.

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

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

30 196.011 Annual application required for exemption.--
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1 (9)(a) A county may, at the request of the property
2 appraiser and by a majority vote of its governing body, waive
3 the requirement that an annual application or statement be
4 made for exemption of property within the county after an
5 initial application is made and the exemption granted. The
6 waiver under this subsection of the annual application or
7 statement requirement applies to all exemptions under this
8 chapter except the exemption under s. 196.1995.
9 Notwithstanding such waiver, refiling of an application or
10 statement shall be required when any property granted an
11 exemption is sold or otherwise disposed of, when the ownership
12 changes in any manner, when the applicant for homestead
13 exemption ceases to use the property as his or her homestead,
14 or when the status of the owner changes so as to change the
15 exempt status of the property. In its deliberations on whether
16 to waive the annual application or statement requirement, the
17 governing body shall consider the possibility of fraudulent
18 exemption claims which may occur due to the waiver of the
19 annual application requirement. It is the duty of the owner of
20 any property granted an exemption who is not required to file
21 an annual application or statement to notify the property
22 appraiser promptly whenever the use of the property or the
23 status or condition of the owner changes so as to change the
24 exempt status of the property. If any property owner fails to
25 so notify the property appraiser and the property appraiser
26 determines that for any year within the prior 10 years the
27 owner was not entitled to receive such exemption, the owner of
28 the property is subject to the taxes exempted as a result of
29 such failure plus 15 percent interest per annum and a penalty
30 of 50 percent of the taxes exempted. Except for homestead
31 exemptions controlled by s. 196.161, it is the duty of the

1 | property appraiser making such determination to record in the
2 | public records of the county a notice of tax lien against any
3 | property owned by that person or entity in the county, and
4 | such property must be identified in the notice of tax lien.
5 | Such property is subject to the payment of all taxes and
6 | penalties. Such lien when filed shall attach to any property,
7 | identified in the notice of tax lien, owned by the person who
8 | illegally or improperly received the exemption. Should such
9 | person no longer own property in that county, but own property
10 | in some other county or counties in the state, it shall be the
11 | duty of the property appraiser to record a notice of tax lien
12 | in such other county or counties, identifying the property
13 | owned by such person or entity in such county or counties, and
14 | it shall become a lien against such property in such county or
15 | counties.

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

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

4 ~~(d)(e)~~ If an exemption for which the annual
5 application is waived pursuant to this subsection will be
6 denied by the property appraiser in the absence of the
7 refiling of the application, notification of an intent to deny
8 the exemption shall be mailed to the owner of the property
9 prior to February 1. If the property appraiser fails to
10 timely mail such notice, the application deadline for such
11 property owner pursuant to subsection (1) shall be extended to
12 28 days after the date on which the property appraiser mails
13 such notice.

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

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17 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
18 COMMITTEE SUBSTITUTE FOR
19 CS/SB 1026

20 The committee substitute for CS/SB 1026 requires a veteran who
21 is applying for the tax discount to provide proof of age to
22 the property appraiser as part of his or her application. It
23 also provides that a veteran who is otherwise entitled to the
24 discount but who misses the March 1 deadline may petition the
25 value adjustment board requesting the discount under the same
26 procedure by which someone who misses the deadline may
27 petition for a homestead exemption.
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